

**Department of the Army
Pamphlet 165-18**

Religious Activities

Chaplaincy Resources Management

**Headquarters
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21 January 2000**

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Chaplaincy Resources Management

By Order of the Secretary of the Army:

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*General, United States Army
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History. This publication is a new Department of the Army Pamphlet.

Summary. This pamphlet describes the specific procedures, guidelines, and references required to implement policy for management of resources in the chaplain branch of the United States Army in accordance with Army Regulation 165-1. It describes how resources such as funds, facilities, manpower, and property are managed, safeguarded, and accounted for. DA Form 2249-1-R, DA Form 4512-R, DA Form 5453-R, and DA Form 1756-1-R will no longer be used.

Applicability. Unless otherwise indicated, this pamphlet applies to the Regular Army and Reserve Components. During mobilization, chapters and policies contained in this regulation may be modified by the proponent.

Proponent and exception authority.

The proponent for this pamphlet is the Chief of Chaplains, U.S. Army. The Chief of Chaplains has the authority to approve exceptions to this pamphlet that are consistent with controlling law and regulation. The Chief of Chaplains may delegate this authority in writing to a director or division chief within the proponent agency in the grade of colonel or the civilian equivalent.

Army management control process.

This pamphlet is not subject to the requirements of Army Regulation 11-2. It does not contain management control provisions.

Suggested improvements. Users are invited to send comments and suggested improvements on the Department of the Army Form 2028 (Recommended Changes to Publications and Blank Forms) directly to HQDA (ATTN: DACH-IMB), Office of the Chief of Chaplains, 2700 Army Pentagon, Washington, DC 20310-2700.

Distribution. This publication is available in electronic media only and is intended for command levels A, B, C, and D for Active Army, the Army National Guard of the United States, and for United States Army Reserve.

Table of Contents

Chapter 1	10
Introduction	10
1-1. Purpose	10
1-2. References.....	10
1-3. Explanation of abbreviations and terms	10
Chapter 2	10
Chaplaincy Resources Management (General)	10
<i>Section I Introduction</i>	10
2-1. General	10
<i>Section II Source of Funds</i>	10
2-2. Appropriated resources.....	10
2-3. Nonappropriated chaplains funds	10
<i>Section III Command Master Religious Plan</i>	11
2-4. Command Master Religious Plan	11
2-5. The CMRP process	13
2-6. CMRP general outputs.....	14
2-7. The manual CMRP process	14
<i>Section IV Chaplaincy Resources Management</i>	16
2-8. Chaplaincy Resources Manager.....	16
2-9. The Chaplaincy Program Budget Advisory Committee	17
2-10. Program elements	17
2-11. CPBAC functions.....	17
2-12. CPBAC authority	17
2-13. CPBAC membership.....	18
2-14. The community subaccount.....	18
2-15. The CPBAC activities.....	18
<i>Section V Unit Level Resources Management</i>	19
2-16. Staff responsibility.....	19
2-17. Procurement.....	19
Chapter 3	28
Chaplaincy Resources Management	28
<i>Section I General</i>	28
3-1. General	28
3-2. References.....	28
3-3. Concept of appropriated fund support.....	28
3-4. Sources of APFs.....	28
3-5. The Army management structure	29
3-6. Elements of resource	31
3-7. Use of APF for religious support activities.....	32
3-8. Government purchase card.....	32
3-9. Key players and roles	32
<i>Section II Chief of Chaplains Grant Program</i>	35
3-10. General grant process	35
3-11. Specialized Services Funds Grants	35
3-12. Military Interdepartmental Purchase Request (MIPR).....	36
<i>Section III Administration</i>	37

3-13. Execution/Commitment registers.....	37
3-14. Installation support agreements.....	37
3-15. DOD civilian salaries.....	38
3-16. Chaplaincy Program Budget Advisory Committee	38
<i>Section IV Command Master Religious Plan</i>	<i>38</i>
3-17. Command Master Religious Plan for APF.....	38
<i>Section V Religious Facilities.....</i>	<i>39</i>
3-18. Authority.....	39
3-19. Types of facilities	39
3-20. Permanent construction	39
3-21. Calculating space allowances	40
3-22. Engineer designs.....	41
3-23. Furnishings and equipment.....	41
3-24. Unspecified Minor Construction Army (UMCA).....	41
3-25. Chapel designations and religious symbols.....	42
3-26. Maintenance of facilities.....	42
3-27. Use of religious facilities.....	42
3-28. Stained glass windows.....	42
3-29. Conversion or disposal of a religious facility.....	42
3-30. Steps for close-out, conversion or disposal.....	42
3-31. What is required to program and justify a MILCON project	43
3-32. DD Form 1391.....	45
3-33. DD Form 1391 explained block by block.....	45
<i>Section VI NPS Contracts (Religious Support)</i>	<i>46</i>
3-34. Nonpersonal Services (NPS) Contracts (Religious Support).....	46
Chapter 4	46
Chaplaincy Resources Management.....	46
<i>Section I Introduction.....</i>	<i>46</i>
4-1. General references.....	46
<i>Section II General</i>	<i>47</i>
4-2. Introduction	47
4-3. Command Master Religious Plan	47
4-4. The NAF chaplains' fund budget process.....	47
4-5. Principles	48
<i>Section III Types of Funds.....</i>	<i>49</i>
4-6. DACH chaplains' fund.....	49
4-7. MACOM level funds.....	49
4-8. Installation level funds.....	49
<i>Section IV Establishing, Consolidating, Transferring, and Disestablishing Chaplains' Funds</i>	<i>49</i>
4-9. General	49
4-10. Establishing chaplains' funds.....	50
4-11. Consolidating and transferring chaplains' funds	50
4-12. Disestablishing chaplains' funds.....	51
<i>Section V Responsibilities</i>	<i>52</i>
4-13. CPBAC	52
4-14. The CPBAC concept.....	52
4-15. The CPBAC functions.....	52

4-16. The CPBAC authority.....	52
4-17. The CPBAC membership.....	53
4-18. The CPBAC meeting agenda	53
4-19. Appropriated funds review and analysis.....	53
4-20. The NAF Chaplains' Funds R&A	53
4-21. Recommendations and approvals	53
4-22. The Chaplaincy Resources Manager (CRM).....	54
4-23. The Chaplains' Fund Manager	54
4-24. Transfer of accountability	55
4-25. The Chaplains' Fund Clerk.....	56
<i>Section VI DA Chaplain's Fund Grant Program</i>	<i>56</i>
4-26. The DA Chaplains' Fund Grant Program.....	56
<i>Section VII Sub-accounts</i>	<i>57</i>
4-27. The Consolidated Fund.....	57
4-28. Sub-accounts	58
4-29. The Program Element Sub-accounts	58
4-30. The community sub-account	59
4-31. Special project sub-accounts.....	60
4-32. Grant sub-accounts	60
<i>Section VIII Automation of Funds.....</i>	<i>60</i>
4-33. Automation principles.....	60
<i>Section IX Tax Responsibilities.....</i>	<i>61</i>
4-34. Single sum donations.....	61
4-35. Tax reporting requirements	61
4-36. Employee/Employer relationships (tax).....	61
4-37. Employer identification number	62
4-38. Tax exempt status	63
4-39. Charitable organization status	63
<i>Section X Transfers and reports.....</i>	<i>64</i>
4-40. The quarterly 1.5 percent transfer report.....	64
4-41. Thirty percent drawdown report.....	64
4-42. Manual 30 percent drawdown calculation	65
4-43. The annual report	65
<i>Section XI Fund Operations.....</i>	<i>66</i>
4-44. Fund raising	66
4-45. Management control	66
4-46. Safeguarding funds.....	66
4-47. Inspections and audits	67
<i>Section XII Receipts and Disbursements.....</i>	<i>68</i>
4-48. Receipts.....	68
4-49. Disbursements	68
4-50. Designated offerings.....	69
4-51. Investments.....	69
4-52. Fund operating expenses.....	70
4-53. Hosting visitors	70
<i>Section XIII Purchasing and Contracting</i>	<i>70</i>
4-54. General	70
4-55. Purchasing.....	71

4-56. Purchase orders	71
4-57. Petty cash operations	72
4-58. Checks	73
4-59. Credit/Debit card operations	73
4-60. Contracting	74
<i>Section XIV Property</i>	76
4-61. Property references	76
4-62. Property management principles	77
<i>Section XV Personnel</i>	78
4-63. Employees of the Fund	78
4-64. Contracting versus employment	78
4-65. Conflict of interest	78
<i>Section XVI Accounting</i>	79
4-66. Accounting system	79
4-67. The COA account listing	79
4-68. The income audit trail	80
4-69. The expense audit trail	81
4-70. Vouchers	82
4-71. Recording	83
4-72. Financial statements	83
4-73. Reports	83
<i>Section XVII Accounting Procedures</i>	84
4-74. Bank statement reconciliation process	84
4-75. Investments	85
4-76. Savings account	86
4-77. Seasonal activities, project helping hand, and other special projects	86
4-78. Ratification of unauthorized commitments	87
4-79. Manual fund accounting procedures	89
<i>Section XIX Chaplains' Field Funds</i>	91
4-80. Chaplains' Field Funds (CFF)	91
Chapter 5	104
Chaplaincy Resources Management	104
<i>Section I Introduction</i>	104
5-1. General	104
5-2. Application	104
5-3. References	104
5-4. Standards of conduct	105
5-5. Definitions	105
<i>Section II Contract Basics</i>	106
5-6. Contract types	106
5-7. Basic requirements of a contract	107
5-8. Contract cycle	107
5-9. Contract principles	108
5-10. Contract restrictions	111
5-11. Disadvantages of a contract	113
5-12. Contract methods	114
5-13. Phases of the contracting process	115
<i>Section III Contract Construction</i>	116

5-14. Uniform Contract Format (UCF)	116
5-15. The contract package	118
<i>Section IV Contract Administration</i>	123
5-16. Competition	123
5-17. Selecting the source	124
5-18. Examples of sole-source situations:.....	126
5-19. Contract request	127
<i>Section V Contract Execution</i>	128
5-20. Execution of the contract.....	128
5-21. COR/POC	128
5-22. DD Form 250 (Material Inspection and Receiving Report)	128
5-23. Contractor Invoice and Request for Payment.....	128
5-24. Standard Form 1034 (Public Voucher for Purchases and Services Other Than Personal).....	129
5-25. Contract files	129
<i>Section VI NAF Chaplains' Fund Contracts</i>	129
5-26. Nonappropriated (NAF) Chaplains' Fund Contracts.....	129
5-27. Sample of a COR Memorandum.....	132
5-28. A checklist for basic contractor qualification	135
5-29. A checklist for determining the best qualified contractor for religious education.	136
5-30. A checklist for determining the best qualified contractor for chapel musician.....	137
5-31. Sample Advertisement.....	139
5-32. Sample Statement of Work Format.....	140
5-33. Sample Invoice Format	144
Chapter 6	145
Chaplaincy Resources Management—Chaplaincy Logistics	145
<i>Section I Introduction</i>	145
6-1. General references	145
<i>Section II General</i>	146
6-2. Introduction	146
6-3. General principles of logistics.....	146
<i>Section III Authorization Documents</i>	148
6-4. Purpose of documents	148
6-5. Authorization documents.....	148
6-6. Common Table of Allowances	149
6-7. Table of Organization and Equipment (TOE and MTOE) and Table of Distribution and Allowances (TDA)	150
6-8. Special authorization policies provided by the Chief of Chaplains	150
6-9. NAF property	150
6-10. Command Master Religious Plan	151
<i>Section IV Information Systems</i>	151
6-11. Introduction	151
6-12. Key resources	153
6-13. The Chaplaincy Automated Religious Support System.....	154
6-14. Converting information management requirements into a logistics plan	154
6-15. Capability requirement document	155

APPENDIX A	157
References	157
<i>Section I Required Publications</i>	157
<i>Section II Related Publications</i>	158
<i>Section III Prescribed Forms</i>	159
<i>Section IV Referenced Forms</i>	160
Appendix B	162
Management Control Standing Operating Procedures	
Consolidated Nonappropriated Chaplains' Fund	162
Appendix C	166
Sample Management Control Inspection Checklist	166
GLOSSARY	167
<i>Section I Abbreviations</i>	167
<i>Section II Terms</i>	197
<i>Section III Special Abbreviations and Terms</i>	238
<i>List of tables</i>	
Table 4-1 Sample CFF Ledger.....	92
Table 6-1 Line Items.....	149
<i>List of figures</i>	
Figure 2-1. The CMRP Pyramid	20
Figure 2-2. CMRP Construction Process	20
Figure 2-3. Sample of DA Form 7393 (Command Master Religious Plan Program Review Worksheet) (Partially completed prior year worksheet).....	21
Figure 2-4. Sample of DA Form 7393 (Command Master Religious Plan Program Review Worksheet) (Partially completed current year worksheet).....	22
Figure 2-5. Sample of DA Form 7392 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Worksheet) (Partially completed worksheet).....	23
Figure 2-6. Sample of DA Form 7394 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Consolidated Worksheet) (For Priority One CSAs).....	24
Figure 2-7. Sample of DA Form 7394 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Consolidated Worksheet) (For Priority Two CSAs).....	25
Figure 2-8. Sample of DA Form 7394 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Consolidated Worksheet) (Partially completed Installation-level Worksheet)	26
Figure 2-9. Sample of DA Form 7395 (Command Master Religious Plan Roll-up Worksheet) (Partially completed Installation-level Worksheet).....	27
Figure 4-1. Sample bank statement reconciliation format	93
Figure 4-2. Sample bank statement reconciled to check register	93
Figure 4-3. Sample bank statement for current checkbook balance	94
Figure 4-4. Sample of DA Form 1756 (Chaplain's Fund Purchase Order and Receiving Record)	95
Figure 4-5. Sample of DA Form 4923 (Chaplain's Fund Charge Purchase Request Memorandum Record)	96
Figure 4-6. Sample of DA Form 5766 (Chaplains' Fund Voucher)	97
Figure 4-7. Sample of DA Form 7390 (Chaplains' Fund Sub-Account Ledger)	98

Figure 4-8. Sample of DA Form 7391 (Chaplains' Fund Primary Account Sub-Ledger) 99

Figure 4-9. Sample of DA Form 4922 (Chaplains' Fund General Ledger) 100

Figure 4-10. Sample of DA Form 2249 (Chaplain's Fund Statement of Operations and Net Worth) 101

Figure 4-11. Sample of DA Form 4926 (Chaplains' Fund Annual Summary Financial Data Report) 102

Figure 4-12. Sample of DA Form 7396 (Chaplains' Fund Offering Control Sheet) 103

Summary of Change

DA Pamphlet 165-18
Chaplaincy Resources Management

This revision—

- Establishes resources management procedures for the U.S. Army Chaplaincy.
- Establishes procedures for the Command Master Religious Plan cycles.
- Establishes the operational and accounting procedures for the Nonappropriated Chaplains Funds.
- Prescribes the DA Forms required for the Command Master Religious Plan and the nonappropriated chaplains' fund operations.
- Describes the use of the DA Forms for the Command Master Religious Plan and the nonappropriated chaplains' fund.
- Describes the Chaplain Program Budget Advisory Committee.
- Describes the use of Appropriated Funds for Religious Support Activities.
- Describes the procedures for Appropriated Funds Specialized Services Funds Grants.
- Describes the procedures for the use of religious facilities.
- Describes the procedures for the planning for construction of religious facilities.
- Describes the procedures for nonpersonal services contracts for religious support.
- Describes the procedures for nonappropriated funds DA Chaplains' Fund Grants.
- Describes the logistics procedures for the U.S. Army Chaplaincy.
- Describes the Chaplaincy Automated Religious Support System.

Chapter 1 Introduction

1-1. Purpose

This pamphlet contains procedures and provides guidance for implementing policy for chaplaincy resources management contained in applicable Army Regulations (ARs). It sets standards and gives direction for managing appropriated resources, nonappropriated Chaplains' Fund resources, contracting for religious support, logistics, property, and information management resources in the chaplain branch of the United States Army. The United States Army refers to all active, Army National Guard of the United States (ARNGUS), and U.S. Army Reserve (USAR) soldiers, their family members, Department of the Army civilians, and other authorized personnel.

1-2. References

Required and related publications and referenced forms are listed in appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this pamphlet are explained in the glossary. When the term Installation Chaplain is used, it also refers to Area Support Group (ASG) and Medical Center (MEDCEN) chaplains.

Chapter 2 Chaplaincy Resources Management (General)

Section I Introduction

2-1. General

- a. Commanders may support Essential Elements of Religious Services (EERS) with appropriated resources. The EERS are those concepts, functions, practices, and objects that are required by distinctive faiths for religious services. The EERS include, but are not limited to, worship and religious education.
- b. The Nonappropriated Chaplains Fund provides a supplementary source of NAF to support the command religious program through the Command Master Religious Plan (CMRP) at all levels of the Army.

Section II Source of Funds

2-2. Appropriated resources

- a. Appropriated resources provide for the services, facilities, ecclesiastical furnishings, equipment, and supplies that fulfill EERS requirements. The APF are the primary source of funding for religious services.
- b. The APF are the primary source of funds to procure the supplies and equipment that directly support the EERS, such as, bulletins, music, elements for sacraments and ministrations, ecclesiastical chapel furnishings, contracts for religious resource personnel, and religious education supplies and curricula.

2-3. Nonappropriated chaplains funds

- a. Tithing or sacrificial giving is an act of worship by members of the military community through chapel offerings.

- b. The NAF Chaplains' Funds are government nonappropriated fund instrumentalities (NAFI) established to provide the means by which the tithes and offerings given during religious services are received, accounted for, and disbursed.
- c. The augmentation of APF generally involves expenditures that exceed the amount appropriated for a particular purpose. The Congress appropriates specific dollar amounts for particular purposes and then makes it unlawful to add to that amount from another source unless you have a specific statutory exception. For example: a program element (PE) wants to make a procurement of \$200 but only has \$100 APF available. The PE may not mix \$100 of APF with \$100 of nonappropriated funds (NAF) to make the purchase. They can only augment the additional \$100 dollars from APF. The NAF may not be commingled with APF. Directly mixing APF and NAF for the same procurement even when supporting a common program or activity is prohibited.
- d. The NAF Chaplains' funds may be used as a supplement to procure supplies, equipment, or services for which the use of APF is not authorized. For example, the chaplain is conducting a worship service that is determined to be a "statutory" priority supported by APF. The chaplain wants to conduct a chapel family picnic. The picnic is determined to be an "enhancement" priority for which the use of NAF is required. In this case, the use of NAF for the family picnic supplements the APF used for the worship service. This is supplemental and not commingling of funds because both events, the worship service and the picnic, are separate actions. The APF and NAF are not commingled for the same procurement action.

Section III

Command Master Religious Plan

2-4. Command Master Religious Plan

Chaplains are required by regulation to plan intentional ministry and identify those activities required, as a minimum, to assist commanders in the development of the Command Master Religious Plan (CMRP). The process of developing and implementing the CMRP is to the commander and chaplain what the training management process is to the commander and the S3/G3.

- a. The CMRP uses. The chaplaincy uses the CMRP to formulate the budget, provide input to the Command Budget Estimates, and manage the execution of programs.
- b. The CMRP support. The CMRP supports the staff chaplains' basic administrative process that is required of all staff activities to assess, plan and resource, and execute the staff program. The CMRP uses the "program" approach to formulate the budget estimate. Funding is allocated to approved programs.
- c. The CMRP programs. The CMRP is the primary process for supporting chaplaincy programs at all levels of the Army with appropriated and nonappropriated resources. The CMRP is both a document and a computer software decision support program. It supports leadership decisions for the allocation of scarce resources. The CMRP details information concerning the requirement, allocation, and consumption of resources.
- d. The CMRP resources. The CMRP is the working document for resourcing religious activities and UMT training. Each unit chaplain prepares the CMRP annually for the commander. Supervisory Staff Chaplains consolidate unit CMRPs at the installation or command level.

- e. The CMRP process. The CMRP is a process for resourcing religious and training activities for a community, installation, or unit. It reflects planning to meet current requirements while maintaining flexibility to respond to changing missions, resources, and needs.
- f. Religious support area. Individual Chaplaincy Support Activities (CSA), which represents chaplaincy religious support programs and activities in the CMRP are categorized into major religious support areas (RSAs). The description of the RSA details the primary purpose and function of the area. The RSAs serve as cost and business areas, functional areas, and program or activity areas for the chaplaincy. The RSAs are categorized under the two core capabilities of Religious Support and Special Staff Work. In each case, chaplains are asked to categorize the work they do under these two headings. These core capabilities are the two core primary mission capabilities of the chaplaincy. The eleven RSAs fall under the two core mission capabilities as follows:
 - (1) Religious support
 - (a) Religious services.
 - (b) Rites, sacraments, ordinances.
 - (c) Pastoral care/counseling.
 - (d) Religious education.
 - (e) Family life ministry.
 - (f) Clinical pastoral education.
 - (2) Special staff work
 - (a) Professional support to command.
 - (b) Management and administration.
 - (c) Humanitarian support.
 - (d) Training.
 - (e) Religious support planning/operations.
- g. Chaplaincy support activities. A chaplaincy support activity (CSA) replaces the old "Objective" or "Program" description from previous CMRP systems. The CSAs are standardized in the CMRP. Each CSA will have a budget and cost matrix that will detail the costs necessary to implement the specific activity or program being categorized under the standard CSA.
- h. Cost matrix. The cost matrix consists of the program description and a matrix to identify cost details according to category and type. The cost matrix is not a cost accounting system. The categories of cost are the standard Direct, Indirect, and General and Administrative (G&A) (or Overhead). The types of costs equate to the Element of Resource (EOR) codes currently used in Army finance.
- i. Input types.
 - (1) The first cost detail in the matrix is by types of expense that match existing Element of Resource (EOR) and Chart of Accounts (COA) tables. The model avoids general categories (like "Other") to identify cost data as accurately as possible. Commanders and finance personnel routinely use this language in their transactions.
 - (2) The Input Types are manhours (includes military and civilian pay), travel, shipping, facilities, printing/reproduction, contractual services, supplies, and equipment.

j. Cost categories

- (1) The second cost detail is the category of cost. The cost category identifies the “total” cost of the requirement. Total costs should include direct costs, indirect costs, and allocated overhead costs. Total costs should reflect every dollar that contributes to the output of the support activity, not simply those costs over which the manager or commander has control.
- (2) Cost refers to the financial measurement of resources used in accomplishing a specified purpose, such as performing a service, carrying out an activity, acquiring an asset, or completing a unit of work or a specific project. Accounting for activities on a cost basis means that all significant elements should be included in the amounts reported as total costs. Cost, in this context, is the value of goods and services used by a government agency within a given period.
- (3) Direct costs are costs (labor, materiel, contracts, travel, and transportation) that can be identified directly with a final cost objective or traced to an activity. For example, such as the chaplain who conducts a worship service, or the supplies consumed in a parish picnic.
- (4) Indirect costs are costs (labor, materiel, contracts, travel, and transportation) that cannot be identified directly with the final cost objective or activity. Indirect costs would include the cost of resources shared by more than one group, unit, or UMT.
- (5) The G&A (General and Administration; commonly called overhead) costs are expenses incurred in support of the overall mission that are not directly or indirectly identified with a final cost objective or activity. The G&A are expenses for administering and maintaining the stated Religious Support Areas. For example, supervisory and administrative salaries, equipment rental costs, general staff responsibilities, meetings, and general supervision as opposed to supervision of a specific activity.

2-5. The CMRP process

The chaplain has staff responsibility for assessment, planning, implementation, and evaluation of the military religious support requirements of the unit, organization, or activity. The programs identified to meet the needs and requirements of the organization become the CMRP. The CMRP development includes four interrelated steps or phases: analysis, planning, and implementation, each interrelated with and affected by evaluation. The outputs of each step serve as inputs to one or more subsequent steps.

- a. Assessment.* Assessment identifies and describes the needs of the unit, organization, or activity for military religious support programs or training. The UMT may use any of several needs assessment techniques. Basically ask the question: “What are the military religious support needs of the soldiers and families of this unit?” Analysis includes assessment of the administrative and management requirements of the UMT.
- b. Planning.* Planning translates needs assessment data into a structure that addresses specific needs with program or training. The question to answer during this step is “How to meet the needs identified?” Planning produces the programs and is the process of building programs into the CMRP. The CMRP provides an estimate, or budget, for resources needed to support the programs. The implementation phase of the CMRP cycle requires the development of action plans necessary for execution of the programs.

- c. *Implementation.* Implementation is the phase where the UMT executes the plan and conducts the programs or training. The developed CMRP is the budget and management tool to now assist the UMT in gaining and managing the resources required to implement the programs.
- d. *Evaluation.* This phase produces an assessment of the quality of the programs in terms of their ability to meet the needs identified in the UMTs initial analysis of the unit. Evaluation is a continuous process by which the UMT can make adjustments while the program is unfolding rather than waiting until it is completed. The UMT uses Review and Analysis techniques and After-Action Reports to evaluate the effectiveness and the efficiency of the programs. The CMRP is flexible and is designed to respond to the results of the evaluation. This process allows the UMT to make the changes required to continually increase the effectiveness and quality of their programs.

2-6. CMRP general outputs

- a. The CMRP parallels the Training Management Cycle found in FM 25-100. The CMRP process begins with the Mission Essential Task List (METL) and Unit Needs Assessment. The unit's religious support Long-Range Training Plan parallels the CMRP. The CMRP is the budget estimate for the unit's military religious support programs. The CMRP programs are documented on the unit's Short-Range and Near-Term Training Plans for execution. Military religious support programs documented in the CMRP and on the unit's Training Plans may be re-sourced from unit mission funds.
- b. The CMRP:
 - (1) Provides the Major Activity Director's (MAD) input into the Command Budget Estimate (CBE) for the Staff Chaplain.
 - (2) Is an Activity Based Cost model that supports the Installation financial management process (See FM 100-22, Installation Management) and the requirements of the Chief Financial Officer's Act.
 - (3) Changes in response to changes in missions, assessed needs, and resources. The Review and Analysis Reports serve to inform the staff chaplain and the commander of the changes.
 - (4) Plans for the use of both APF and nonappropriated Chaplains' funds. The CMRP includes collective and individual religious program requirements for both unit and the installation requirements.
 - (5) Is, upon approval by the commander, the authorizing document for Chaplains' Fund expenditures subject to compliance with the provisions of NAF Chaplains' Fund management policies located in AR 165-1, Chapter 14; and chapter 4 of this pamphlet.

2-7. The manual CMRP process

- a. The manual CMRP process is based upon two key concepts: Level of Detail and Power Down.

- b. Figure 2-1 shows a diagram that illustrates the level of detail for the manual CMRP. The figure illustrates that details are more visible at the execution level (PE) than at the programming levels (MACOM or DA). The PEs conduct the majority of religious support programs in our communities. The councils, boards, or committees that govern the PEs make plans for their annual programs. These plans are detailed enough to reserve the resources required to conduct the programs.
- (1) As the budget data is gathered and consolidated at higher levels, the details become less visible. By the time the figures reach the MACOM level, the dollars requested to conduct a single collective worship service in a particular community are only a small portion of the collective total. The details are not less important at higher levels, they are just dealt with less frequently.
 - (2) Under the supervision of the community chaplain, PEs formulate programs and resource support requirements. Therefore, the focus of senior levels is to support the PEs. The CMRP Construction Process in figure 2-2 illustrates this relationship.
- c. In figure 2-2 the MACOM provides religious support resourcing guidance to the Installations. The Installations attach a resource execution review and forward to the Chapel Centers to be used as a working budget by the PEs. This execution data provides the “baseline” for the PEs and may become the starting point for their CMRP construction. PEs add, modify, or delete programs and resource requirements to complete their input to the CMRP process. The Chapel Center UMT consolidates PE input and forwards it to the Installation CRM. The CRM consolidates the input for presentation to the CPBAC. The CRM then forwards the data to the Installation Resource Management Officer (RMO) and the MACOM CRM. The MACOM CRM coordinates with other MACOM RM professionals to secure adequate resourcing for military religious support programs at all the Installations.
- d. The following steps outline the manual CMRP construction process:
- (1) Step 1: The CRM provides a summary of prior year activity to the Chapel Center chaplain or directly to PE points of contact (POC). The Chapel Center chaplain provides a breakout to the supported PEs. The CRM uses DA Form 7393 (Command Master Religious Plan Program Review Worksheet). DA Form 7393 is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM. A partially completed prior year worksheet is included in figure 2-3 located at the end of the chapter. Also, the CRM provides the PE with a breakout of execution data to date from the current year. A partially completed current year worksheet is included at figure 2-4.
 - (2) Step 2: The PE lists its program requirements on DA Form 7392 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Worksheet). This form is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM. An example of a partially completed worksheet is included as figure 2-5.

- (3) Step 3: The Chapel Center chaplain consolidates the input from all supported PEs on the DA Form 7394 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Consolidated Worksheet), and submits the worksheet to the CRM. This form is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM. Examples of partially completed consolidation worksheets are included as figure 2-6 for Priority One CSAs and as figure 2-7 for Priority 2 CSAs.
- (4) Step 4: The CRM consolidates the input from all Chapel Center chaplains and PE POCs on a separate Installation-level DA Form 7394. An example of a partially completed Installation-level consolidation worksheet is included as figure 2-8. The CRM completes an Installation level DA Form 7395 (Command Master Religious Plan Roll-Up Worksheet) to the MACOM CRM. An example of a partially completed worksheet is included as figure 2-9.
- (5) Step 5: The MACOM CRM consolidates input from all Installation CRMs on a separate MACOM-level DA Form 7395 for coordination with resource management offices at the MACOM level as required.
- (6) Step 6: When the installation level APF funding ceilings are received by the CRM, the CRM works with the CPBAC to allocate funds down to the PE levels based on the CSA priorities. The CPBAC may require additional details from the PEs to determine a decrement list and, once funds are allocated, an unfinanced requirements list. The CRM informs the Chapel Centers or the PEs of their allocated APF ceiling using the DA Form 7394.

Section IV

Chaplaincy Resources Management

2-8. Chaplaincy Resources Manager

The CRM is a chaplain who serves at the installation level. In some cases when a chaplain is not available, a chaplain assistant may serve. The CRM receives training to perform the administrative staff functions required of all staff activities for managing the resources required by the staff.

- a. A chaplain assistant in the grade of SSG or above may serve as the CRM with an exception to AR 165-1, Chapter 14, given by DACH-IRML. Request this exception through the appropriate MACOM from: ATTN: DACH-IMB, Office of the Chief of Chaplains, 2511 Jefferson Davis Highway, Arlington, VA 22202-3907.
- b. At the Installation level, the CRM utilizes the CMRP process to manage the appropriated and nonappropriated resources required to implement the religious support plan of the command.
- c. The CRM is responsible for the routine staff administrative procedures for APFs related to contracting, procurement, management controls, manpower and force development, property management, information management, military construction, logistics, budgeting and programming, and financial accountability for religious support activities.
- d. As determined by the staff chaplain, the CRM may perform as the Fund Manager for the Installation's Consolidated NAF Chaplains' Fund.
- e. The CRM may supervise the activities of an optional APF clerk, the nonappropriated Chaplains' Fund clerk, and the Chaplains' Fund manager when a separate duty assignment.

- f. The CRM coordinates the actions of the Chaplaincy Program Budget Advisory Committee (CPBAC).
- g. The CRMs receive training in their areas of responsibility. The sources of training include institutional training, correspondence courses, and professional development opportunities such as seminars, workshops, and institutes. The CRMs must be graduates of the USACHCS CRM functional course.
- h. As chaplains, CRMs hold the ASI of 7F at the installation level. The CRMs must meet the training and performance standards associated with the award of the 7F ASI. To be awarded the 7F ASI, the CRM:
 - (1) Must be a graduate of the CRM course at the USACHCS;
 - (2) Be assigned to the duty position of Chaplaincy Resources Manager; and,
 - (3) Perform satisfactorily for 12 months in the duty assignment as evaluated by the staff chaplain.

2-9. The Chaplaincy Program Budget Advisory Committee

- a. References
 - (1) DFAS-IN Regulation 37-1, page 6-6 for the role of the installation level PBAC in the installation budget cycle.
 - (2) Reference FM 100-22 "Installation Management", Chapter 14, page 14-8 for the parallel operational concepts of the installation level Program Budget Advisory Committee (PBAC). The CPBAC parallels the installation PBAC in concept and function.
- b. The CPBAC is the centralized management body that oversees the decentralized execution of the religious support program in the community by PE.

2-10. Program elements

The PEs may include congregations, women's or men's auxiliaries, youth groups, assigned units (division chaplain), or specific program managers such as Helping Hand funds. The PEs budget for their programs during the annual CMRP budget cycle. Throughout the year, the PEs execute their programs within the constraints of APF and nonappropriated Chaplains' funds (NAF) availability. The CPBAC monitors the execution of all religious support programs, shifting APF where and when necessary, and balancing NAF spending against actual income.

2-11. CPBAC functions

The CPBAC:

- a. Coordinates the CMRP process;
- b. Oversees the execution of the CMRP;
- c. Conducts review and analysis (R&A) on the CMRP;
- d. Monitors the macro-level activities (accountability for assuring major events are conducted as planned) of program elements; and
- e. Ensures that resources are allocated according to overall priorities set in the CMRP.

2-12. CPBAC authority

The CPBAC:

- a. Recommends courses of action to the staff chaplain for the use of APF and NAF funds;

- b. Assigns priorities for use of resources based on its overall vision of religious support in the community; and,
- c. Reprograms APF resources to meet changing missions, resources, or needs consistent with the intent of the CMRP.

2-13. CPBAC membership

- a. The CPBAC membership is representative of the program elements in the community. The CPBAC membership may include lawyers, finance officers, acquisition officers, and contracting officers to help provide professional opinions or advice.
- b. The staff chaplain appoints members to the CPBAC.
- c. The Installation Staff Chaplain will chair the CPBAC. The commander may appoint a military member of the command as chair if a local chaplain is unavailable
- d. Non-DOD personnel may serve as advisors to the CPBAC but may not be members. Contractors will not serve on the CPBAC under any circumstances.
- e. An appointed recorder publishes and distributes agendas, and records the minutes of each meeting. Recorders may not vote. The NAF Chaplains' Fund clerk may serve as recorder.

2-14. The community subaccount

The CPBAC manages the community subaccount.

- a. The CPBAC must determine the number and cost of programs recommended for funding from the community subaccount from the CMRP. Next, the CPBAC establishes the level of funding they will provide. Then they determine the percentage rate for transfer of funds from the other subaccounts into the community subaccount that will be required to resource the community programs.
- b. The CPBAC may determine only a portion of the recommended programs can be funded, thus the CPBAC will need to prioritize the program requests and draw a funded/unfunded decrement line. The CPBAC then manages the community subaccount by recommending to the Fund Manager those programs that can be funded and executed.
- c. The PE managers (not the CPBAC) are responsible for the execution of the program.

2-15. The CPBAC activities

The CPBAC assists the staff chaplain in determining the priority for the use of resources, reviews actual use of resources versus programmed use, and recommends adjustments. It conducts the following activities in support of these functions:

- a. Interprets the budget and manpower guidance (BMG) received from higher authority and integrates the BMG with the commander's guidance;
- b. Develops a plan for preparing a budget to support the CMRP that will efficiently and effectively accomplish the command's religious support mission;
- c. Applies methods and standards of review for performance data and other experience factors to evaluate specific programs and budget areas;
- d. Is responsible for maintaining balance and coordination between proposed missions, chaplain support activities (CSA), and resources assigned to subordinate commands, elements, and agencies;

- e. Presents a proposed budget CMRP to the commander for both appropriated and nonappropriated funds; and,
- f. Using review and analysis, ensures the CMRP execution is accomplished in accordance with the commander's guidance.

Section V

Unit Level Resources Management

2-16. Staff responsibility

The CMRP is the Commander's religious (or spiritual fitness) program. The chaplain has staff responsibility for assessment, planning, implementation, and evaluation. The CMRP identifies both unit and BASOPs requirements.

2-17. Procurement

Purchase supplies and equipment to support CMRP programs on the training plan through unit Supply/Logistics channels (S4). AR 710-2 and FM 10-14 provides the process in terms of NSN or CLIN (from the CTAs) items. DLA stocks the 170 plus ecclesiastical items. The S4 or G4 can also purchase nonstandard items if mission required.

- a. The unit resources military religious support programs, approved by the commander in the CMRP, from direct mission funds.
- b. NAF Chaplains' Funds may supplement, but not replace or augment, the funding of those parts of CMRP programs where regulations prohibit the use of APF.
- c. For example, the unit METL calls for training tank teams and providing religious support. The commander makes an assessment that the team training is weak. The chaplain could combine these two needs into a "Duty Day With God" program for Team Spiritual Fitness. The program would provide religious and spiritual fitness training with team training to support both unit training needs. The program is planned and executed through the CMRP and the unit's Training Plan. The program is funded in the same manner as any other unit training event.

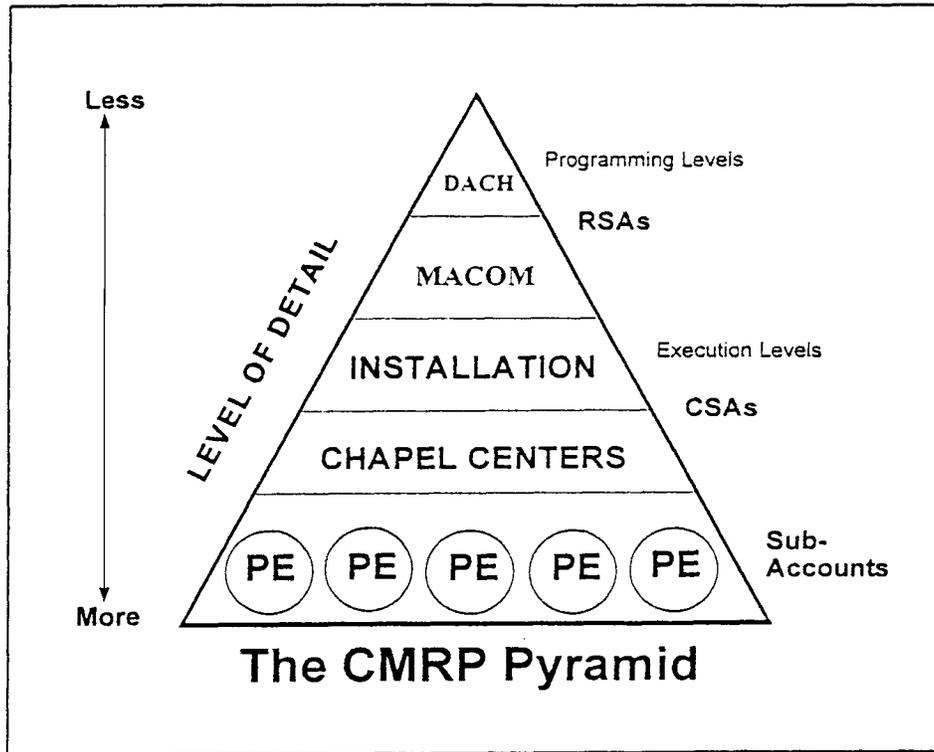


Figure 2-1. The CMRP Pyramid

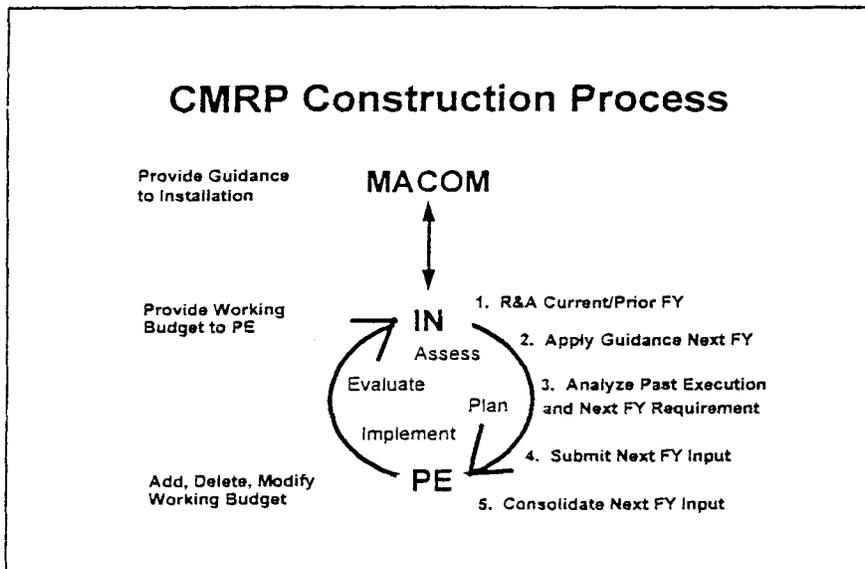


Figure 2-2. CMRP Construction Process

COMMAND MASTER RELIGIOUS PLAN PROGRAM REVIEW WORKSHEET														1. FISCAL YEAR BEING REPORTED		Page 1 of 5		
For use of this form, see DA PAM 165-18; the proponent agency is CCH														2005				
2. REPORT LEVEL		a. PROGRAM ELEMENT (PE) Main Post Protestant Chapel				b. CHAPEL CENTER Main Post Chapel				3a. POC CH (MAJ) Adam Applc				3c. FAX 333-444-6666				
c. INSTALLATION		Fort Hood				d. MAJOR COMMAND (MACOM) FORSCOM				3b. PHONE 333-444-5555								
CSA NO.	CSA DESCRIPTION	EOR: 2100	2200/ 2300	2400	2500	2600	3100	AF TOTAL	COA: 202	203	204	205	206	207	208	210	NAF TOTAL	CSA TOTAL
1	Worship Supplies					5,400.00		5,400.00		1,000.00							13,300.00	18,700.00
	Contracts				27,500.00			27,500.00					3,000.00				3,000.00	30,500.00
	Travel	8,000.00						8,000.00										8,000.00
	Printing			2,500.00				2,500.00									1,100.00	3,600.00
	Equipment		3,000.00				8,500.00	11,500.00										11,500.00
	Honoraria								3,500.00									3,500.00
	CSA 1 Sub Total	8,000.00	3,000.00	2,500.00	27,500.00	5,400.00	8,500.00	34,900.00	3,500.00	1,000.00		1,100.00	3,000.00	12,300.00			20,900.00	75,800.00
13	Religious Ed Supplies					24,750.00		24,750.00									9,000.00	33,750.00
	Contracts				37,300.00			37,300.00					6,000.00				6,000.00	43,300.00
	Travel	2,500.00						2,500.00										2,500.00
	Printing			4,750.00				4,750.00									1,375.00	6,125.00
	Equipment						1,400.00	1,400.00							2,750.00		2,750.00	4,150.00
	CSA 13 Sub Total	2,500.00		4,750.00	37,300.00	24,750.00	1,400.00	70,700.00				1,375.00	6,000.00	9,000.00	2,750.00		19,125.00	89,825.00

DA FORM 7393, SEP 1999 USAPA V1.00

Figure 2-3. Sample of DA Form 7393 (Command Master Religious Plan Program Review Worksheet) (Partially completed prior year worksheet)

COMMAND MASTER RELIGIOUS PLAN PROGRAM REVIEW WORKSHEET														1. FISCAL YEAR BEING REPORTED		Page 1 of 1		
For use of this form, see DA PAM 165-18; the proponent agency is CCH														2006				
2. REPORT LEVEL		a. PROGRAM ELEMENT (PE) Main Post Protestant Service				b. CHAPEL CENTER Main Post Chapel				3a. POC CH (MAJ) Adam Apple								
c. INSTALLATION		Fort Hood				d. MAJOR COMMAND (MACOM) FORSCOM				3b. PHONE 333-444-5555								
CSA NO.	CSA DESCRIPTION	EOR: 2100	2200/2300	2400	2500	2600	3100	AF TOTAL	COA: 202	203	204	205	206	207	208	210	NAF TOTAL	CSA TOTAL
1	Worship																	
	Supplies					2,800.00		2,800.00		460.00				7,100.00			7,500.00	10,360.00
	Contracts				24,000.00			24,000.00					1,000.00				1,000.00	25,000.00
	Travel	3,800.00						3,800.00										3,800.00
	Printing			2,500.00				2,500.00				1,100.00					1,100.00	3,600.00
	Equipment						3,500.00	3,500.00										3,500.00
	Honoraria								1,500.00								1,500.00	1,500.00
	CSA 1 Sub Total	3,800.00		2,500.00	24,000.00	2,800.00	3,500.00	36,600.00	1,500.00	460.00	0.00	1,100.00	1,000.00	7,100.00			11,160.00	47,760.00
13	Religious Ed																	
	Supplies					24,750.00		24,750.00						3,000.00			3,000.00	27,750.00
	Contracts				32,000.00			32,000.00					1,500.00				1,500.00	33,500.00
	Travel	900.00						900.00										900.00
	Printing			1,750.00				1,750.00										1,750.00
	Equipment						600.00	600.00										600.00
	CSA 9 Sub Total	900.00		1,750.00	32,000.00	24,750.00	600.00	59,600.00	0.00	0.00	0.00	375.00	1,500.00	3,000.00	0.00	0.00	4,875.00	64,475.00

USAPA V1.00

DA FORM 7393, SEP 1999

Figure 2-4. Sample of DA Form 7393 (Command Master Religious Plan Program Review Worksheet) (Partially completed current year worksheet)

COMMAND MASTER RELIGIOUS PLAN CHAPLAINCY SUPPORT ACTIVITY (CSA) WORKSHEET															1. FISCAL YEAR			Page 1 of 1							
For use of this form, see DA PAM 165-18; the proponent agency is CCH															2007										
2. REPORT LEVEL															3. POC			5. FAX							
a. PROGRAM ELEMENT (PE) Main Post Protestant Service															CH (MAJ) Adam Apple			333-444-6666							
c. INSTALLATION															4. PHONE			333-444-5555							
b. CHAPEL CENTER Main Post Chapel															d. MAJOR COMMAND (MACOM)										
CSA NO.	CSA DESCRIPTION	EOR:		Fort Hood		COA:		AF TOTAL	3100	2600	2500	2400	2300/2400	2100	2100	208	207	206	205	204	203	202	NAF TOTAL	CSA TOTAL	
		2100	2200/2300	2100	2300	202	203																		
1	Worship																								
	Supplies							5,400.00																	
	Contracts							27,500.00																	
	Travel	8,000.00						8,000.00																	
	Printing							2,500.00																	
	Equipment							11,500.00																	
	Honoraria							8,500.00																	
	CSA 1 Sub Total	8,000.00	3,000.00	2,500.00	27,500.00			54,900.00	8,500.00	5,400.00	27,500.00			3,000.00	1,000.00	1,000.00	3,000.00	1,100.00	1,100.00	0.00	1,000.00	3,500.00	3,500.00	75,900.00	
13	Religious Ed																								
	Supplies									24,750.00															
	Contracts										37,300.00														
	Travel	2,500.00						2,500.00																	
	Printing							4,750.00																	
	Equipment							1,400.00																	
	CSA 9 Sub Total	2,500.00	0.00	4,750.00	37,300.00			70,700.00	1,400.00	24,750.00	37,300.00			0.00	0.00	0.00	6,000.00	1,375.00	1,375.00	0.00	1,375.00	2,750.00	2,750.00	89,825.00	

USAPA V1.00

DA FORM 7392, SEP 1999

Figure 2-5. Sample of DA Form 7392 (Command Master Religious Plan Chaplaincy Support Activity (CSA) Worksheet) (Partially completed worksheet)

Chapter 3
Chaplaincy Resources Management
Appropriated Funds

Section I
General

3-1. General

Commanders may allocate appropriated resources to support statutory and mission essential military religious support activities included in an approved CMRP.

3-2. References

- a. DFAS-IN Regulation 37-1 Finance and Accounting Policy Implementation.
- b. DFAS-IN Manual 37-100-FY (FY for the current Fiscal Year).
- c. FM 100-22 Installation Management.

3-3. Concept of appropriated fund support

- a. Title 10—Authority
 - (1) The Congress is charged by public law with the responsibility to support and resource the Chaplaincy (10 USC 3547). The Congress appropriates funds to support appropriate religious services for soldiers and family members.
 - (2) Commanders and chaplains use appropriated resources to support the Essential Elements of Religious Services (EERS). The EERS are those concepts, functions, practices, and objects that are held or used by distinctive faiths for worship, religious education, and pastoral care.
 - (3) The EERS may also include: services, facilities, worship leaders and other service leaders (such as certified Distinctive Faith Group Leaders), bulletins, music, elements for sacraments and ministrations, chapel and ecclesiastical furnishings, equipment, contracts for religious resource personnel, and religious education supplies and curricula.
- b. Chief Financial Officer Act
 - (1) The most significant legislation related to financial management is the Chief Financial Officers Act of 1990 (CFO). The purpose of this legislation is to bring more effective general management and financial management practices to the Federal Government.
 - (2) The act requires chief financial officers to prepare performance reports on the financial execution of an agency's budget in relation to actual expenses. The Chief of Chaplains submits an Annual CFO Report that includes a description of chaplaincy mission, goals, objectives, performance measures, and the identification of significant events conducted during the year with a costing of APF for each event.

3-4. Sources of APFs

- a. The primary source of APF for the installation commander's religious program is the Operation and Maintenance, Army (OMA) Budget Activity (BA) 117 Base Support-Land Forces BASOPS (-) .N Administration Functional Account (Management Decision Package (MDEP) QNMG Installation Command and Management). This is commonly referred to as the "N" account.
- b. The primary source of APF for the unit commander's religious program is the OMA BA 114 Force Related Training/Special Activities accounts.

3-5. The Army management structure

- a. The main objective of the Army Management Structure (AMS) is to provide an integrated structure and specific definitions for use at all levels of command to control programming, budgeting, accounting, and reporting of all resources consumed by the Army.
- b. All financial transactions must be identified as to the source of funding, purpose for which used, and nature of the expense. Each of these parts of the transaction can have either congressional or regulatory limitations applied.
- c. Congressional appropriations are the primary sources for the Army's financial requirements. The APF are functional in nature. The principal type for the Army chaplain is OMA funds.
- d. OMA funds are displayed in four Budget Activity Groups (BAG). These OMA budget display categories are as follows:
 - (1) Budget Activity 1—Operating Forces (BA1): Finances the day-to-day operations of the minimum essential active component force required to execute the Army's National Defense missions as directed by the National Military Strategy and detailed in Defense Guidance and the Army Plan. BA1 includes funding for: combat units; tactical support; theater defense; force related training; force communications; Joint Chiefs of Staff (JCS) exercises; base support; depot maintenance; combat development; unified commands; fuel; supplies; repair parts and subsistence during the execution of unit training programs; travel and transportation costs associated with unit training activities; administrative costs to operate tactical and management headquarters; and the costs of maintaining operating forces on installations.
 - (2) Budget Activity 2—Mobilization (BA2): Supports the National Military Strategy of decreased reliance on forward deployed forces and increased reliance on a visible forward presence. BA2 provides prepositioned supplies and equipment for emergency deployment worldwide and displays costs for mobilization requirements as opposed to operating forces costs (this is for OMA only. Eliminated for OMAR and OMNG). Includes funding for: POMCUS; industrial operations; Army Reserve program; strategic mobility; support base costs for mobilization; mobility operations, etc.
 - (3) Budget Activity 3—Training and Recruiting (BA3): Provides for institutional training, and other selected training and training support activities. These funds are used to produce a force trained to mobilize, deploy, fight, and win anywhere in the world (this is for OMA only, OMAR and OMNG funding is included in BA1). BA3 includes funding for: officer acquisition; recruit training; one station training; ROTC; service academy base support; specialized skill training; professional development education; training support; base support; recruiting and advertising; and the total cost of operating and maintaining Accession Training, Basic Skill and Advanced Training, and Recruiting.
 - (4) Budget Activity 4—Administration and Service-Wide Activities (BA4): Provides for administration, logistics, communications, and other service-wide support functions to secure, equip, deploy, transport, sustain, and support Army forces worldwide. BA4 includes funding for security programs; service-wide transportation; central supply accounts; logistic support accounts; ammunition management; manpower management; administration; base support, etc.

e. Available OMA funds are divided into two categories—direct mission and base operations. Mission funds are used for clearly defined direct mission purposes. The BASOP funds are used to support all activities on the installation as well as the sustaining operations of the installation. The military religious support program is funded from both categories. Unit military religious support programs are normally funded from direct mission dollars and installation level programs are normally funded from base operations funds. The military religious support program is conducted in the context of the seamless battle spectrum, from the power projection platform to the forward edge of the battle.

(1) *Base Operations.* The BASOPS refers to the resources involved in operating and maintaining Army installations. The BASOPS funds provide for the facilities and services at the installation supporting combat forces, the training base, and the industrial base. The BASOPS resources are subdivided into three functional areas: BASOPS(-); Real Property Maintenance (RPM); and Environment. BASOPS(-) accounts include those activities and functions necessary to support the day-to-day operations of our installations. An example of BASOPS functional accounts is listed below: (as of DFAS-IN 37-100-97):

- A Real Estate Leases
- B Installation Supply Operations
- C Non-tactical Equipment Maintenance
- D Transportation Services
- E Laundry and Dry Cleaning Services
- F Army Food Service Program
- G Personnel Support
- H Unaccompanied Personnel Housing Operations,

Administration and Furnishings

- J Operation of Utilities
- M Municipal Services
- N Command Element, Special Staff, HQ Commandant
- P Automation Activities
- Q Reserve Component Support
- R Unapplied Program Adjustments
- S Community and Morale Support Activities
- T Preservation of Order/Counterintelligence Operations
- U Resource Management Operations
- W Contracting Operations
- Y Records Management, Publications

Real Property Maintenance

- K Maintenance and Repair
- L Minor Construction

Environmental

(a) The BASOPS appropriated fund account that resources religious support is the BASOPS(-) .NB Account. The chaplaincy is one of several activities dependent on this account for appropriated fund support. Other activities in the .N Account include the Staff Judge Advocate, Equal Oppor-

tunity, Public Affairs, and Safety.

(b) The distinguishing characteristic of religious support is that the .NB0000 Account is the only BASOPS account specifically designated for chaplaincy support. Other agencies in the .N Account receive additional funding from various other accounts. This is an important consideration.

- (2) *Direct mission.* Units receive appropriated resources for direct mission support. Chaplains should ensure that commanders use direct mission (or unit) dollars in support of the unit's military religious support mission requirements. The commander controls appropriated funding for the unit. Chaplains may use the CMRP to budget for direct mission funds. Examples of unit funding include training (program) funds through the S3 and supplies and equipment through the S4. See OMA discussion above (BA1 and BA3).
- f. Other appropriations that may provide a source of APFs for the military religious support mission include:
- (1) Operation and Maintenance, Army National Guard (OMNG) appropriation is for expenses not otherwise provided for in other appropriations necessary for training, organizing, and administering the Army National Guard.
 - (2) Operation and Maintenance, Army Reserve (OMAR) appropriation is for expenses not otherwise provided for in other appropriations for training, organizing, and administering the Army Reserve.
 - (3) Research, Development, Test, and Evaluation, Army (RDTE) appropriation includes procurement of end items, weapons, equipment, components, materials, and services required for development of equipment, material, or computer applications software; its developmental test and evaluation; its initial operational test and evaluation; and the operation of research and development installations/activities.
 - (4) Military Construction, Army (MCA) appropriation provides funds for acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, and facilities for the active Army. The MCA is the appropriation used for construction of facilities, to include new chapel construction (see chapter 6 on Logistics). The MCA is a multiple-year appropriation available for obligation for 5 years. Similar appropriations are in place for Army Reserve (MCAR) and Army National Guard (MCNG).
 - (5) Procurement, Army (PA). The procurement appropriation resources the procurement of major end items of equipment required for operational and general service use. It is a 3-year appropriation.

3-6. Elements of resource

An EOR reflects the nature of the goods or services being procured, or performed, as distinguished from the budget program for which obligations are incurred. The general EOR categories commonly used at the installation level are listed below:

1100	Civilian Pay
1200	Civilian Benefits
2100	Travel and Transportation of Persons
2200	Transportation of Things
2300	Rents, Communications, and Utilities
2500	Other Contractual Services

2600 Supplies and Materials
3100 Equipment

3-7. Use of APF for religious support activities

- a. The authority to use APF is provided by law, regulation or by a funding document. If not authorized by regulation, then the authority to use an appropriation must be provided on a funding document. This is referred to as receiving an allotment of funds.
- b. The APF are authorized for religious support activities, including, but not limited to, retreats, camps, conferences, meetings, workshops, religious support programs, and unit spiritual fitness programs.
 - (1) Retreats. The APF may be used to contract for the facility where the retreat is held, resource leaders, expendable supplies, TDY for military and government employees (GS/DRE) conducting the retreat, and to provide for group travel. The APF may not be used to provide meals and lodging for the persons attending the retreat.
 - (2) Supplies and equipment. The APF are used to procure supplies and equipment for chapels and chapel facilities, which includes furnishings, ecclesiastical items, and supplies to include religious literature such as scriptures and religious education curriculum.
 - (3) Contracting. The APF are used to contract for civilian clergy, religious education coordinators, musicians, music directors, religious resource leaders, and parish coordinators. All contracts must be nonpersonal services (NPS) contracts (FAR part 37). The APF are also used to contract for facilities, resource leaders, and expendable supplies, including literature in support of the religious program or specific workshops and seminars.
- c. The APF pay travel and per diem costs for denominational military and GS civilian lay leaders and resource persons who are performing distinctive faith group leadership duties as directed by the appropriate commander.
- d. The APF provide group travel for command-sponsored personnel participating in religious activities approved in the CMRP. Under applicable regulations, group travel by government vehicle may be authorized when available.

3-8. Government purchase card

The GPC is a government credit card that authorizes the cardholder to make purchases for official government use, for specific purchase, and with a specified, limited, dollar amount. Each unit/organization may have a cardholder. There is an appropriated fund IMPAC program and a nonappropriated Chaplains' Fund IMPAC program. The local organization sets the per purchase limit for the GPC purchases. Reference the "Agency Program Coordinator Guide" for the use of the government purchase card.

3-9. Key players and roles

A brief review of the key players in executing installation level resources management follows (see FM 100-22).

- a. Director of Resource Management (DRM) is the staff director responsible for implementing the resource management program of the command. The DRM coordinates, recommends, and provides professional management analysis, advice, and assistance on use of financial and manpower resources. This includes:

- (1) Program and budget analysis and formulation, execution, and control;
 - (2) Synchronization of appropriated and nonappropriated budgets;
 - (3) Managerial accounting;
 - (4) Development, management, and coordination of manpower, equipment, and documentation programs; and,
 - (5) Management analysis, which includes, but is not limited to management improvement programs, principles and practices; professional management assistance; efficiency and functional analysis; the Management Control Program; organization and functions manual; installation productivity improvement programs; cost and economic analysis; review and analysis program; Army Ideas for Excellence Program (AIEP); the Army Performance Improvement Criteria (APIC) and commercial activities.
- b. Program Budget Advisory Committee (PBAC). The PBAC generally includes the directorate staff of the installation and is not charged with being a decisionmaking body. However, its deliberations and recommendations are sent to the installation commander and are a major factor in final decisions. PBAC membership also should include any tenants who provide significant reimbursement for operating the installation. The significance of this body can be best described through the accomplishment of its principal functions, which are to:
- (1) Interpret the budget and manpower guidance received from higher authority and integrate this with the commander's guidance;
 - (2) Develop a plan for preparing a budget that will efficiently accomplish the command's mission;
 - (3) Apply methods and standards of performance data and other experience factors to specific programs and budget areas;
 - (4) Achieve reasonable balance and coordination between proposed missions, activities, and resources assigned to subordinate commands and agencies;
 - (5) Present a staff coordinated proposed budget to the commander; and,
 - (6) Ensure budget execution is accomplished with real-time audit to achieve desired cost-effectiveness.
- c. Financial management is a commander's responsibility and cannot be delegated to the DRM. To aid the commander in carrying out this responsibility, the PBAC assists in determining the priority for the use of funds. This group is also vital in the critical function of reviewing actual use of funds versus programmed use and recommending adjustments.
- d. The PBAC provides for control and use of resources. However, it requires understanding, command direction, and timely review of the actual versus the programmed status of funds by the commander and the commander's principal staff officers.
- e. Reference DFAS-IN Regulation 37-1 for the role of the installation level PBAC in the installation budget cycle and FM 100-22.
- f. The CPBAC parallels the installation PBAC. The CPBAC has a specific role for APF and NAF resources management (see section 3-12).
- g. Staff Judge Advocate (SJA) provides legal services to commanders, staffs, soldiers, and other authorized personnel in the following seven functional areas:
- (1) Administrative law (including contract law, environmental law, water law, and standards of conduct/ethics);

- (2) Civil law (including labor and employment law and civilian personnel law);
 - (3) Claims;
 - (4) Criminal law;
 - (5) International law;
 - (6) Legal assistance; and,
 - (7) Operational law.
 - (8) The SJAs also provide the annual ethics briefing mandated by the Office of Government Ethics.
- h.* Internal Review and Audit Compliance (IRAC). The IRAC function is a tool to assist the commander in evaluating installation operations. An IRAC office reporting directly to the commander will be comprised of professional auditors and provide the following basic capability:
- (1) Conduct internal audits of functions or organizational entities within the command;
 - (2) Provide troubleshooting capabilities, which consist of quick reaction efforts, geared to prevent serious problems from developing; and,
 - (3) Provide an audit compliance function by serving as the command point of contact with external audit groups;
 - (4) Auditing at all levels within the Army.
- i.* Director of Plans, Training and Mobilization (DPTM). DPTM has the responsibility for the installation military training program and encompasses normal G3/S3 functions for the installation. Typical functions are plans, operations, training, unit readiness objectives and levels, mobilization planning, force integration, range operations, museums, NBC activities, and training aid support.
- j.* Director of Logistics (DOL). Normally, the DOL is the designated installation logistician. The DOL directs provisioning of support units and staff activities located at the installation. The DOL also supports Reserve Component units and activities. In addition, the DOL is responsible for providing support to other Services or government agencies as agreed upon through Memorandums of Understanding (MOUs) or interservice support agreements. The DOL major functions are the preparation of logistics support plans for mobilization, training base support, emergencies, and disaster relief. The DOL handles such functional areas as arming (ammunition and weapons systems), fueling, fixing and/or maintenance, moving, and sustaining (clothing, food, laundry, and general supply support). The DOL, appointed as the installation command supply discipline monitor, administers the command supply discipline program.
- k.* Director of Contracting (DOC). The DOC performs the installation contracting functions to include contract execution, and administration; planning, soliciting, execution, and administration of supply, service, and other procurement and small purchase contracts; preparing and issuing modifications, administrative changes, and termination of contracts; and other coordination and assistance of contract administration.
- l.* Director of Public Works (DPW). DPW performs real property operations, maintenance, and repair and construction functions that are requested by installation activities.

- m.* Director of Information Management (DOIM) is responsible for the full range of information services for a specific geographic area. The support provided includes mobilization planning assistance. The DOIM manages the Army's information services at the installation level. The DOIM is an installation staff activity supporting all tenant organizations. The DOIM develops and maintains the Army Information Resources Management Program (AIRMP) (AR 25-1) and directly manages and supervises the information management staff and operational activities in the six Information Mission Area (IMA) disciplines (telecommunications, automation, records management, publishing and printing, library management, and visual information).

Section II

Chief of Chaplains Grant Program

3-10. General grant process

The Chief of Chaplains may elect to assist installations with APF and NAF resourcing through the Chief of Chaplains Grant Program. Chaplains submit grant requests through the Installation Staff Chaplain to the appropriate MACOM Chaplain. The MACOM Chaplain prioritizes grant submissions and forwards them to DACH. A DACH grant committee reviews and prioritizes all grant requests before submission to the Chief of Chaplains. The Chief of Chaplains approves grants for programs, supplies, and equipment. Those grant requests approved for funding from the DA Chaplain Fund are then sent to the DA Chaplain Fund Council. The two types of grant programs are the Chief of Chaplains' Specialized Services Funds and Chief of Chaplains' Program Funds grants. The Chief of Chaplains' Program Funds grant process is discussed in chapter 4.

3-11. Specialized Services Funds Grants

- a.* Specialized Services Grants are funded from APF. The Specialized Services Grant funds provide for the procurement, replacement, and/or installation of non-standard chapel furnishings and equipment required for chapels and other religious facilities. The Chief of Chaplains may, within the limits of the available appropriated fund resources, provide funds to assist installation commanders in procuring ecclesiastical furnishings/equipment that are programmed but unfinanced by other local budget sources (see chapter 6). The primary source of support for ecclesiastical equipment is APF from the installation account. Grant funds are normally matching funds to supplement local command support. Grant funds may not be used for real property repair and maintenance to include carpeting, construction, normal office furniture and ADP.
- b.* Requests for Specialized Services Grant funds are due to DACH-IRML on 1 August of the fourth quarter of the fiscal year for funding in the next fiscal year.
- c.* When appropriate, procure ecclesiastical supplies and equipment through local supply channels from the Defense Industrial Supply Center. The Defense Industrial Supply Center orders ecclesiastical supplies and equipment in bulk for the Army, Navy, and Air Force chaplaincies, which results in savings for the government.
- d.* The Federal Supply Classification (FSC) Code is FSC 9925 for all ecclesiastical supplies and equipment.
- e.* MACOMs provide additional instructions to the Installations for requesting Grant funds. Grant requests are prioritized by the MACOM Chaplain and sent to DACH for review by the Grant Committee before presentation to the Chief of Chaplains.

- f. The format for a Grant request is a standard memorandum format. Installations must include in their request a clear line item description with NSN number if appropriate, why local funds are not available, and a statement of the impact if not resourced.
- g. The APF Grants are awarded on DD Form 448 (Military Interdepartmental Purchase Request) (MIPR). Requests must include the name, mailing address, and phone number of the installation activity that accepts the MIPR by preparing a DD Form 448-2 (Acceptance of MIPR).
- h. The MIPRs are distributed to the installations. Due to the availability of funds, MIPRs are normally sent during the second and third quarters of the fiscal year.
- i. The SSF Grants issued by DACH are restricted to the stated purpose. Do not obligate over the total amount of the MIPR. Ensure only those items listed on the MIPR are procured by the installation. Request changes through your MACOM to DACH. Changes, if approved, may require a MIPR modification.
- j. Keep records of all Grant actions. Maintain a separate file for each Grant and include in that file copies of all actions to include a copy of the MIPR, the MIPR Acceptance, and all contracts, purchase orders, receipts, and payments made against the MIPR. Maintain this file according to standard MARKS requirements. Questions can be asked about MIPR actions for up to five years after completion.
- k. Send copies of all obligation documents to DACH-IMB as soon as they are generated and not later than the APF end-of-year closeout period. These documents serve as the obligation documents for the DACH accounting as well as an After Action Report for the Grant request.
- l. As a minimum the following information is required on the request:
 - (1) MACOM;
 - (2) Installation;
 - (3) Point of contact;
 - (4) Project description;
 - (5) Total Cost;
 - (6) Line item description (with NSN if available and line item cost);
 - (7) Justification/Impact Statement; and,
 - (8) Mailing address of office that accepts MIPRs and prepares DD Form 448-2.
- m. Before returning residual funds, contact DACH-IRML for instructions.

3-12. Military Interdepartmental Purchase Request (MIPR)

The MIPRs are sent to the Installation Staff Chaplain to fund all Specialized Services Fund Grants. Each MIPR (DD Form 448) gives a description of the item to be procured or program to be resourced and the total amount for each. An Acceptance of MIPR (DD Form 448-2) is prepared by the installation DRM and returned to DACH-IMB.

- a. Only those items listed on the MIPR will be procured.
- b. Reference DFAS-IN Regulation 37-1 for sample DD Forms 448 and 448-2.

Section III Administration

3-13. Execution/Commitment registers

Every financial management system must have a means of tracking commitments, obligations, and disbursements. This system must be linked to the program and budget of the organization. The APF are managed by establishing a ledger that indicates dollars budgeted for each program and activity, to include the amount for contracts, supplies and equipment. The amount obligated and disbursed is applied to each entry on the ledger.

- a. *Account Processing Code (APC)*. For STANFINS installations, an APC is a locally controlled and developed four-position code that abbreviates the accounting classification and related Unit Identification Codes (UIC), MDEP, and functional cost codes. The APC of a particular activity is used in all accounting classifications and it appears in various finance office listings. The APC may be used as a shortcut for entering numerous elements into the accounting system for each transaction. For STANFINS Redesign (SRD II), replace the APC with the Job Order-Cost Center (JOCC) data element.
- b. *Army Management Structure Code (AMSCO)*. The AMSCO is established by AR 37-100-FY (where FY is the current fiscal year) to provide a single, uniform classification of the nontactical (peacetime) activities of the US Army for use in programming, budgeting, accounting, and the reporting of cost, performance, and manpower data. This regulation applies to the Active Army, the Army National Guard of the United States, and the Army Reserve. The complete AMSCO is a basic eleven-digit code.
- c. *Management Decision Package (MDEP)*. The MDEP code is a four-digit code, which is the controlling link between future year programs and the appropriation enacted by the Congress. This provides feedback on the consequences of decisions and the effectiveness of field personnel to administer specific programs. The MDEP is a common language that provides the U.S. Army with the capability to evaluate the execution of materiel, manpower, and dollars tied to wartime missions and peacetime management across appropriation lines.

3-14. Installation support agreements

- a. Installation or Interservice Support Agreements (ISSA) at the installation level are prepared to provide APF reimbursements to a supplier of services by the receiver of those services. DD Form 1144 (Support Agreement) is used to identify the parties of the agreement, support to be provided, and the amount of the reimbursement to the supplier. On an installation the DRM may coordinate the preparation of ISSAs between the chaplain and tenant activities/units for military religious support.
- b. Reference DODI 4000.19 and DFAS-IN Regulation 37-1 for sample Memorandum of Agreement.

3-15. DOD civilian salaries

A large percentage of the APF allotted to the staff chaplain is used for civilian employee salaries (secretaries, DREs). Civilian pay is budgeted for on the CBE. Two methods are normally allocated for civilian pay dollars: Managing Civilians to Budget (MCB) and pay grade allocations. Under MCB the DRM allocates an amount of civilian pay dollars to the chaplain for civilian pay regardless of the number of employees and their pay grades. MCB allows supervisors maximum flexibility to classify positions consistent with OPM classification standards and to manage their civilian personnel costs (including base salary, benefits, overtime, awards, and premium pay). Under pay grade allocation, civilian pay dollars are directly allocated based upon the number of employees and their pay grades.

3-16. Chaplaincy Program Budget Advisory Committee

- a. *Responsibility.* The Army's management goals include better management of resources. The method used emphasizes centralized control of policies and programs and decentralized execution of approved policy and programs. At the installation level, the primary method for better management of resources is the Review and Analysis (R&A) Program. The CPBAC has responsibility for R&A of the execution of the CMRP.
- b. *Review and Analysis (R&A).* Budget R&A is a continuous process by which financial managers and commanders compare actual performance against previously established budget targets and make necessary adjustments to avoid possible funding crises and ensure the accomplishment of missions. Budget R&A serves as an important evaluation tool for the commander and the staff chaplain. At the installation level this function is normally performed by the activity directors and the DRM. The staff chaplain is an activity director. The frequency of these periodic updates will depend on local conditions and the desires of the commander or the activity director. As a minimum, quarterly updates should be held during the first three quarters of the fiscal year, with monthly updates during the last quarter.
- c. *General Tasks.* The CPBAC performs the general tasks and functions assigned to it in AR 165-1 Chapter 12-4, and described in chapter 2 of this pamphlet.
- d. *Specific Tasks for APF Management.* When exercising its role in the management of APF resources in support of the CMRP, the CPBAC's authority extends to the following:
 - (1) Recommends courses of action to the staff chaplain for the use of APF resources consistent with BMG and the CMRP;
 - (2) Provides review and analysis functions for subordinate program elements and advises the staff chaplain on the execution of the CMRP;
 - (3) Assigns priorities for the use of funds as part of the overall CMRP process; and,
 - (4) Reprograms funding allocations when consistent with the METL and the approved CMRP to meet changing missions, resources, or needs.
- e. Reference DFAS-IN Regulation 37-1. DFAS-IN Regulation 37-1 for the role of the installation level PBAC in the installation budget cycle.

Section IV

Command Master Religious Plan

3-17. Command Master Religious Plan for APF

The CMRP is a tool to plan for, justify, and manage APF to resource religious activities.

- a. The CMRP is the commander's religious support plan. The chaplain has staff responsibility for assessment, planning, implementation, and evaluation.
- b. At the unit level, the CMRP process begins with the METL and unit needs assessment. Document the CMRP programs for execution on the unit's short-range and near-term training plans.
- c. The CMRP provides the staff chaplain's input into the CBE.
- d. The CMRP is a Service Based Cost (SBC) model built on the Activity Based Cost (ABC) model concept that supports the Installation financial management process.
- e. The CMRP reflects changes in commander's guidance, missions, assessed needs, and resources. The Review and Analysis process serves to inform the commander of the changes.

Section V

Religious Facilities

3-18. Authority

Under 10 USC 3547(b), commanders are required to furnish chaplains with facilities and transportation for performing their duties.

3-19. Types of facilities

The types of facilities may include, but are not limited to, the following:

- a. Unit Chapel.
- b. Post Chapel.
- c. Chapel Center Facility.
- d. Religious Education Facility.
- e. Chaplain Family Life Center.
- f. Hospital Chapel.
- g. Confinement Chapel Facility.
- h. Joint-use Chapel Facility.
- i. Battalion/brigade Chaplain Office.
- j. Activity Room.
- k. Administrative Office.
- l. Assembly Room.

3-20. Permanent construction

- a. The building of permanent religious facilities on an Army installation requires a long-term planning horizon. Peacetime construction requires a sound master plan. This plan must be in line with the DA long-range installation strength and master plans. Because of the magnitude of the Military Construction Army (MCA) program, it is accomplished in annual increments with preference given to those projects of highest priority.
- b. The military construction process begins at installation level with the preparation of a master plan and a construction program. The master plan reflects the current composition of the installation and the plan for its future use and development. It provides for the addition of new permanent facilities, in order of priority of missions, functions, and needs. The installation construction program is a list of prioritized projects and consists of three principal-interrelated programs:

- (1) The long-range program lists proposed construction required over a 20-year period to satisfy the assigned mission and long-range strength.
 - (2) The intermediate-range program represents the highest priority items required during a 5-year period. It contains the short-range program plus construction requirements for four succeeding fiscal years.
 - (3) The short-range program lists priority items required during the target fiscal year.
- c. The installation construction program is developed annually and submitted through command channels to DA, based on DA approved master plans and the Army portion of the Future Year Defense Program (FYDP). Funds for Army construction requirements are contained in the MCA appropriation determined by the Congress. To obtain funds, the installation commander must completely justify his construction requirements before they can be included in the DA MCA budget submission to DOD, Office of Management and Budget (OMB), and the Congress. Each construction project (line item) in the MCA program is separately authorized resulting in very tight control over construction projects.
 - d. Projects in the target fiscal year may be deferred as a result of DA, DOD or OMB reviews. Valid projects, not included in the DA submission to DOD or in the DOD submission to the Congress, must be included within the Intermediate-Range or Long-Range Construction Programs or canceled. Projects may be deferred for a number of reasons, such as changes in mission and strength, insufficient priority to be included within budget limitations, projects that exceed justifiable requirements, inadequate justification, and projects that exceed authorized space allowance.
 - e. Religious facilities are classified as community support facilities. Commanders normally consider these projects as lower priority projects than barracks, BOQ's, dining facilities, etc. Hence, there are still large deficiencies of permanent post religious facilities required to support the installation community. Because the facilities tend to be considered "nice to have" rather than "operationally urgent," they suffer in competition with other higher priority projects when budgets are limited. Justification must, therefore; be specific and thoroughly detailed. The justification must clearly and convincingly tell what is wanted, why it is needed now, how the need is currently being met, and how performance is limited by functional deficiencies in the existing facilities. Statements must be supported with meaningful hard facts and statistical data limited to authorized utilization totals and trends.
 - f. DOD Construction Manual 4270.1-M, Construction Criteria Manual prescribes the criteria and space allowances used in the planning and design of religious facilities. Space allowances are based upon the projected installation population for chapels and upon dependent population for religious education facilities. Space allowances for chapels in hospital facilities are based on the number of beds in the hospital. The number of parking spaces authorized per chapel is 15 percent of seating capacity. Requirements in excess of 15 percent must be fully justified in the request for chapel construction.

3-21. Calculating space allowances

- a. Chapel facilities. Space allowances are based on supported military population plus family members age 6 years and older. $FCS\ Allowance = (Supported\ population \times 3.042\ GSF) + 6.961\ GSF$
 - (1) FCS is Facility Code Space.

- (2) GSF is Gross Square Footage.
- b. The utilization rate is calculated by comparing the number of requirements in seats to the space utilization of the existing facilities. Utilization Rate (UR) = Requirements/Assets
- c. Medical Facilities Hospital Chapel = 1 seat per five beds

3-22. Engineer designs

Religious facilities are constructed in accordance with standard engineer designs. Facility design drawings are found under the Facilities Standardization Program. Design drawings are available for an Army Chapel, a Small Chapel, a Chapel Family Life Center, and Chapel Facilities Interior design. Standard designs include detailed religious functional requirements approved by the Chief of Chaplains. It is the position of the Secretary of Defense that the chapel is the authorized place of worship for all faith groups. For this reason, no auxiliary or oratory chapel is specified as a requirement. For example, space may be allotted within standard designs for a Blessed Sacrament Chapel, a Room of Reconciliation, Muslim prayer room, or a kosher kitchen. Under direction and guidance of the U.S. Army Chief of Engineers (ACE), design drawings may be tailored to meet the needs of the local installations. No deviations from the standard designs are permitted without approval of DA. All design reviews at various levels must be approved by the OCCH before the design process continues. Field changes to standard design of religious facilities will be submitted for approval to HQ, U.S. Army Corps of Engineers, ATTN: CEMP-EA, Washington, DC 20314-1000, for coordination with the OCCH before they are included in the field design.

3-23. Furnishings and equipment

Chapel furnishings and equipment listed as "Installed Building Equipment" are part of the construction contract and should be financed with MCA funds. This funding includes nave and sanctuary furnishings (communion tables, altar furniture), carpet, baptisteries, and other furnishings listed in AR 415-15, paragraph 7-3. Real property that is not normally MCA funded (for example, organs and pianos) is also listed. Depending upon availability of funds, OCCH may provide supplemental funds to assist in acquiring the interior package for new facilities. OCCH assistance is normally limited to ecclesiastical items. Interior packages will be programmed on a timely basis, but not in advance of congressional approval of funding for the project.

3-24. Unspecified Minor Construction Army (UMCA)

- a. Normally, construction projects are processed and funded in accordance with the procedures outlined above. AR 415, Appendix B, outlines policies and procedures governing the UMCA Program for urgent minor construction requirements that cannot wait for normal programming procedures. Consideration of economy, efficiency, welfare, or morale alone is not sufficient justification for considering a project as urgent.
- b. MACOM commanders approve projects up to \$300,000. They may delegate this approval authority down to installation commanders.
- c. Projects costing from \$300,000 to \$500,00 are approved by the Assistant Chief of Staff for Installation Management.
- d. The Deputy Assistant Secretary of the Army (IH) approves projects costing from \$500,000 to \$1.5 million, and all health, life, or safety threatening projects costing from \$500,000 to \$3,000,000.

3-25. Chapel designations and religious symbols

A chapel may be identified by its location, a letter or a number, or the name of the installation or unit using the facility. It will not be named for any person, living or deceased, or designated by a term having a faith-group connotation. Since WWII, when the Congress APF for construction of mobilization chapels on military installations, it has been policy that chapels built with public funds are multifaith chapels. They are available for use by all denominations represented in the military services and must not be designated for the exclusive use of any one Distinctive Faith Group. In support of this policy set forth in AR 165-1, no religious symbols, such as a cross, crucifix, Star of David, or other definitive denominational representations, are to be permanently affixed or displayed on the interior or exterior areas of a chapel or on the surrounding grounds.

3-26. Maintenance of facilities

The Director of Public Works (DPW) is responsible for planning, coordinating, and programming resources for engineering functions, which include maintenance and repair of facilities, minor construction, custodial services, fire prevention and protection, and refuse collection and disposal. Resources are seldom available to meet all requirements placed on the post engineer (DPW). For this reason, decisions must be made as to the necessity of individual jobs and their relative priority. The installation chaplain should conduct a periodic inspection of the religious facilities to detect any potential sources of trouble or current minor failures and initiate appropriate corrective action.

3-27. Use of religious facilities

Religious facilities are classified as dedicated facilities, and the Staff Chaplain will supervise their use. Such facilities will be used for religious services and for other activities related to the spiritual and moral welfare of the command. All Distinctive Faith Groups represented in the command may use these facilities on a space available basis. When formal religious services are not scheduled, chapels should be available for meditation and prayer. When facilities are not otherwise in use, appropriate community activities may be conducted under the supervision and guidance of the installation chaplain. The chapel sanctuary environment will be religiously neutral during times when the facility is not being used for formal, scheduled worship.

3-28. Stained glass windows

Stained glass windows are used to enhance the beauty of Army chapels; they are not museum pieces. Designs should not reflect any exclusive Distinctive Faith Group orientation. Neither should they be devoid of all religious imagery and symbolism. All artwork should be tasteful and of high quality. In accordance with AR 735-72, they may, with the commander's approval, be installed as real property. ALL Stained Glass Window designs MUST be approved by the OCCH (DACH-IML) before a contract is negotiated for their purchase, regardless of the source of funds.

3-29. Conversion or disposal of a religious facility

The primary document to consult for chapel closeout procedures is AR 165-1, Chapter 14. Other publications that should be consulted include the Federal Property Management Regulations 101-47 and 308-5 and Engineer Pamphlet 405-1-2.

3-30. Steps for close-out, conversion or disposal

- a. *Command Guidance.* Work closely with your commander to decide the appropriate disposition of the chapel. Conversion or disposal of an excess chapel is a command action with the member of the Ministry Team being the principal action officer.

- b. *Historic sites.* Determine if the chapel is registered as a historic site.
 - (1) Contact the local Corps of Engineers and the appropriate MACOM chaplain if the facility is a registered historic site, or located in a historic district.
 - (2) The Corps of Engineers will continue the action.
 - (3) The MACOM chaplain will coordinate with DACH and the MACOM Corps of Engineers to assure the proper steps are completed for the historic site.
- c. *If not a historic site.* The following steps apply:
 - (1) Conversion
 - (a) Commander submits a conversion request to ATTN: DAIM-FDP-A, HQDA, Washington, D.C. 20310-2600. This request will be coordinated with appropriate chaplains and engineers at installation, MACOM, and DACH.
 - (b) Provide coordination with a copy furnished of all relevant correspondence to the MACOM Chaplain and to DACH-IML.
 - (c) The request will contain information on intended use of facility, structural changes, modifications, and estimated costs for the removal of religious equipment, stained glass windows, and religious markings and symbols (to include the steeple).
 - (d) The DA Chief of Engineers and the DA Chief of Chaplains will coordinate approval of this action. Such approval must be completed before the building can be used for any other purpose.
 - (e) Before final conversion (or disposal), all equipment and ecclesiastical furnishings will be removed, stored, or shipped in accordance with applicable regulations.
 - (2) Disposal
 - (a) Request for disposal will be sent through MACOM Chaplain to ATTN: DACH-IML, Office of the Chief of Chaplains, 2700 Army Pentagon, Washington, DC 20310-2700. Coordinate the action with the installation engineers.
 - (b) Disposal actions (sale or demolition) will be coordinated by the OCCH and governed by applicable laws.
 - (c) Before a facility is determined to be in excess of installation needs, mobilization requirements must be considered.
 - (d) Before final conversion (or disposal), all equipment and ecclesiastical furnishings will be removed, stored, or shipped in accordance with applicable regulations. Consider cost saving initiatives. For example, a waiver may be granted for not removing steeples. Coordinate the action through the appropriate MACOM Chaplain to DACH-IML.

3-31. What is required to program and justify a MILCON project

- a. Description of what is needed (data).
 - (1) *Installation and location.* Use installation name, city, or code name if classified. Use State in CONUS or Country if OCONUS.

- (2) *Project title (corresponds to CATCODE)*. Preface with “addition,” “alteration,” “conversion,” or “modernization” when applicable. Where projects are multi-use, the title should reflect the predominant use. Title should not show number or scope such as “Two 250 Person Barracks.” If the scope of the project includes land acquisition in excess of \$50K, suffix title “with Land Acquisition.”
 - (3) *CATCODE*. It is necessary to include the predominant CATCODE of the primary facilities.
 - (4) *Project Cost/Cost Estimate*. Need sufficient detail (item, U/M, quantity, unit cost). May use LS (lump sum) as quantity only when a U/M is not feasible. Show all primary facilities, including land acquisition, and when applicable, its components. Prices for primary facilities include fixed equipment (HVAC and electrical systems). However, if the primary facility includes an unusual feature of significant cost, show this feature separately. List all construction items that are directly related to or in support of the primary facility (e.g. special construction features, utilities, site relocation, and so forth). Also include estimate/cost of equipment from other appropriations (for example, information systems costs).
 - (5) *Description of proposed construction*. It is always necessary to include a clear, concise, complete outline of all principle features of work. They must correspond to all items in the cost estimate. For buildings, indicate materials planned for in frame, walls, roof, and foundation, and indicate the major functions of the space requested. For structures other than buildings, describe each major element required to produce a complete and usable facility. List the number of structures and total square footage for demolition, if applicable. If applicable, also state the number of tons of A/C required.
 - (6) *Scope analysis/justification*. The scope analysis and justification should utilize mission, total space requirements, and state whether the current space is adequate or substandard. It should consider projects already funded, space not in the inventory, unfunded projects with prior authorization, and projects included in prior year programs, if applicable.
 - (7) *Identify any related projects*.
 - (8) *Project*. A one sentence statement must indicate what the project provides.
- b. Provide an explanation as to why the project is needed (Marketing).
- (1) *Requirement*. Include detailed, informative statements as to why the project is needed, and for whom. Provide the number of people, vehicles or A/C to be accommodated. Explain how the project evolved. Avoid words like “inadequate” or “uneconomical” unless fully explained. When listing contributing factors, assure no pertinent questions are left unanswered, e.g., excessive maintenance—show a cost comparison, provide amortization data, or describe effects of advanced deterioration. Establish maximum utilization of existing facilities and identify alternatives considered, along with the reasons for rejection.
 - (2) *Current situation*. Describe how and under what conditions the requirement is presently being met. Identify and describe the current assets and the reasons they are considered unsuitable for continued use.
 - (3) *Impact if not provided*. Describe the manner and extent to which mission accomplishment would be affected if the project is not provided.

- (4) *Additional information.* If project is based on economics, indicate the projected payback period and, if applicable, TDA reductions. Or if not based on an economic analysis, explain why economic analysis can not be applied to the project. Specify a reference for the scope and design criteria. Comment on Host Nation (HN) eligibility, if the project is for overseas use.

3-32. DD Form 1391

The basic document used for justification of a construction project is DD Form 1391, (FY , Military Construction Project Data). For the preparation of DD Form 1391 see paragraph 3-33 below. Not later than 30 days after the beginning of each FY, installation staff chaplains must forward copies of all current DD Forms 1391 through technical channels to ATTN: DACH-IML, Office of the Chief of Chaplains, 2700 Army Pentagon, Washington, DC 20310-2700. Installation chaplains will ensure that a representative of the OCCH is notified of, and invited to, the MACOM-level predesign conference associated with MCA chapel facility projects.

3-33. DD Form 1391 explained block by block.

This is a fully automated process for data input.

BLOCK 1—COMPONENT:

The word "ARMY" is inserted automatically by the 1391 processor.

BLOCK 2—DATE:

The date the form is prepared is automatically entered. The fiscal year (FY) in which the project is to be constructed is also entered.

BLOCK 3—INSTALLATION AND LOCATION:

Normally, this block is automatically filled in by the 1391 processor based on the PAX ID. If programming for a subpost or sister installation, a manual entry may be required.

BLOCK 4—PROJECT TITLE:

Once a category code has been selected in Block 6, a title will automatically be inserted in this block. Planner should select from the processor the type of work to be performed (New, Renovate).

BLOCK 5—PROGRAM ELEMENT NUMBER:

This entry is provided by HQDA.

BLOCK 6—CATEGORY CODE:

This block is coded by the planner based of AR 415-28. Our codes are 73017, 73018, 73019, and 73020.

BLOCK 7—PROJECT NUMBER

This block is prepared by the planner/programmer.

BLOCK 8—PROJECT COST:

The 1391 Processor automatically completes this block after Block 9 has been completed. The cost is rounded off by the processor.

BLOCK 9—COST ESTIMATE:

This block is prepared by the Planner/Programmer or by engineer estimators, if appropriate. A reasonable programming level cost estimate is provided covering all anticipated items of construction.

BLOCK 10—DESCRIPTION OF PROPOSED CONSTRUCTION:

This block describes the major components of the project as costed out in Block 9.

This block is the requirements and justification for the project. It includes an economic

justification statement in accordance with HQDA/MACOM guidance and a physical security statement stating how these measures have been addressed. The signature block of the commander is also included in this block. The Commander must sign ALL 1391s.

Section VI

NPS Contracts (Religious Support)

3-34. Nonpersonal Services (NPS) Contracts (Religious Support)

- a. References
 - (1) Federal Acquisition Regulation (FAR) Part 37.
 - (2) Chapter 5 Contracting of this pamphlet.
- b. All chaplains must follow contract policy and procedures to avoid obligating the U.S. Government to unauthorized commitments. Contracts, in spite of their common use, are exceptions to the normal process of hiring government employees to perform government work. Therefore, NPS contracts may be used only as an exception to policy when the staff chaplain certifies in writing that there are no military, DOD civilians, or volunteers available to perform that function. Also, NPS contractors may only be obtained on an intermittent or temporary basis (periods not to exceed 1 year) to support, improve, or provide mission essential religious activities. These include, but are not limited to, distinctive faith group worship, musical support, distinctive faith group religious education support, youth ministry support, and religious program or retreat support.
- c. The NPS Contractors are not government employees. Do not use "employee" terms when referring to a contractor's relationship to the Chaplain Section and the installation. The NPS contractors may only render definable, quantifiable services or end products for the government in accordance with FAR, Part 37. They are not members of the staff, they do not receive hourly wages, they do not receive benefits, and they do not earn periodic raises in pay. The only payments authorized are payments under the provisions of the NPS contract.

Chapter 4

Chaplaincy Resources Management

Nonappropriated Chaplains' Funds

Section I

Introduction

4-1. General references

- a. *DOD 7000.14-R, Volume 13*. This Instruction provides the general policy and procedures for all government nonappropriated fund instrumentalities (NAFI).
- b. *Army Regulations 215-1, 215-2, 215-3, 215-4, 215-5*. These regulations apply to the Morale, Welfare, and Recreation (MWR) system and to NAFI in general. Chaplains' Funds are not a part of the Army's MWR system and are specifically exempted from MWR oversight in Department of Defense Instruction (DODI) 1015.1 and AR 215-1, paragraph 1-5(o). The AR 215 MWR update series contains operational principles that, as they apply to all NAFIs, are the foundation for Chaplains' Fund operations. Chaplains' Fund Managers may consult these regulations to assist them with general NAFI operational principles, concepts, and procedures.
- c. *AR 165-1, Chapter 14*. Presents the policies and principles for nonappropriated Chaplains' Funds worldwide, at all levels of command within DA.

- d. *NMS User's Guides*. Detailed instructions for different versions of the Nonappropriated Fund Management System (NMS) software are in the applicable NMS User's Guide.
- e. *CMRP User's Guides*. Detailed instructions for different versions of the Command Master Religious Plan (CMRP) software are in the applicable CMRP User's Guide.

Section II General

4-2. Introduction

- a. The CCH has overall responsibility for Chaplains' Funds operations.
- b. AR 165-1 establishes all Chaplains' Funds as "Instrumentalities of the United States." This means that every Chaplains' Fund enjoys specific government protection and also bears specific responsibilities. As "fiscal entities," they maintain custody of and control over their funds.
- c. A Nonappropriated Fund Instrumentality (NAFI) is an integral DOD organizational entity, which performs an essential government function. In the case of Chaplains' Funds, this means to receive, account for, and disburse offerings received at religious activities on a military installation. The Chaplains' Fund acts in its own name to provide or assist other DOD organizations in providing NAF programs for military personnel and DOD civilians. It is responsible for the prudent administration, safeguarding, preservation, and maintenance of those nonappropriated resources made available to carry out the missions of the Army Chaplaincy. It is not incorporated under laws of any state or the District of Columbia and enjoys the legal status of an "Instrumentality of the United States."

4-3. Command Master Religious Plan

The approved CMRP is the authorizing document for Nonappropriated Chaplains' Fund expenditures, subject to compliance with the provisions of AR 165-1, Chapter 14. Significant changes to the Chaplains' Fund portion of the CMRP are reviewed by the CPBAC and may require the staff chaplain's or the commander's approval prior to expenditure of reprogrammed funds. Commander's approval for changes is normally gained during periodic review and analysis.

4-4. The NAF chaplains' fund budget process

Conduct the chaplains' fund budget process at the same time (in the same cycle) as the APF budget cycle. The CMRP cycle supports both the APF and the NAF budget cycles. The annual CMRP cycles overlap. While the current year CMRP is being executed, the prior year CMRP is being closed out and the budget year CMRP is being built.

- a. *First Quarter*. Program Elements (PE) start to execute the approved CMRP. The prior year CMRP is closed out. At the same time the PEs begin to assess, or analyze, the needs and requirements in preparation for building the next fiscal year budget. The CPBAC meets to complete R&A of the first quarter execution.
- b. *Second Quarter*. The PEs continue to build the budget year CMRP by establishing Program plans and estimating the required resources. Normally, the CPBAC completes a budget CMRP that is then approved by the staff chaplain and the commander. The PEs continue to execute the current year CMRP. The CPBAC meets to complete R&A of the second quarter execution.

- c. *Third and Fourth Quarters.* The PEs continue to execute the current year CMRP. The CPBAC meets to complete review and analysis of the budget execution.

4-5. Principles

Chaplains' Funds exist to account for all offerings, donations, or other income received during command-sponsored worship, religious program activities, and other events of the religious program of the command. The following principles apply:

- a. Chaplains' Funds are an integral part of the military religious support mission of the command. As a part of the chaplain's mission, they provide the means by which offerings given in worship experiences are received, accounted for, and disbursed.
- b. Chaplains' Funds support and promote Army religious programs. They are distinct in character and unique in structure. Chaplains' Funds give chaplains at all levels a source of NAF to meet spiritual, moral, and related social needs of the religious community that cannot be met from appropriated funds. They represent voluntary giving on the part of the military community as an integral part of worship.
- c. The Congress is charged by public law with the responsibility to support and resource the Chaplaincy. In fulfilling this responsibility, the Congress appropriates funds to pay chaplains and chaplain assistants, provide chapel facilities and vehicles, and meet costs associated with a viable religious program for soldiers and family members.
- d. Commanders may support Essential Elements of Religious Services (EERS) with appropriated resources. The EERS are those concepts, functions, practices, and objects that are held or used by distinctive faiths for worship, religious education, and pastoral care.
- e. The APFs may be used to provide the services, facilities, ecclesiastical furnishings, equipment, and supplies that are required to fulfill the EERS.
- f. The APFs are the primary source of funds for religious services.
- g. The giving of tithes and offerings in the context of worship is an EERS and a free exercise right of soldiers and family members. These contributions are remitted consistent with the individual's tenets of faith and as part of the worship experience. Such giving provides the opportunity for the community to reach out beyond itself to spiritually and materially assist or care for needy soldiers, family members, and others in need of assistance. Offerings are distinct in character and unique in purpose and are voluntarily given by the military community as an act of worship and an essential element of the free exercise of religious practice. They are not intended to be used as a substitute for the proper allocation of appropriated funds, or to make up the difference when appropriated funds are constrained.
- h. A test for determining what is to be funded from nonappropriated Chaplains' funds as opposed to appropriated funds is to ask this question concerning the religious program: "If chapels stopped receiving voluntary offerings, what would commanders be required to keep doing with appropriated funds?" The answer is: Commanders would be required to provide the basic, core, and essential elements of religious services to ensure the ability of soldiers and family members to exercise their freedom of religious preference.
- i. Programs will be prioritized by availability of resources and mission impact and the Fund will not obligate/spend beyond the balance of cash-on-hand.

Section III

Types of Funds

4-6. DACH chaplains' fund

The DA Chaplains' Fund is managed directly by OCCH and serves as a central depository for funds to meet Army-wide religious program requirements not provided from appropriated funds.

- a. The DA Chaplains' Fund is the successor-in-interest to all subordinate Funds. The Treasurer of the United States is the successor-of-interest to the DA Chaplains' Fund.
- b. The DA Chaplains' Fund receives, through MACOMs, the disbursements from the quarterly 1.5 percent transfer report. These funds form the basis for supporting the DA Chaplains' Fund Grant program.
- c. The DA Chaplains' Fund receives the disbursements from the annual 30 percent drawdown report.

4-7. MACOM level funds

The MACOM Funds are established to give chaplains at the MACOM level a source of NAF support to promote spiritual, moral, and related special activities in furthering the religious program of the Army.

- a. Special Organization Chaplains' Funds are established to give chaplains at the STARC, USARC, Major Subordinate Command (MSC), and Field Operating Agency (FOA) levels a source of nonappropriated fund support.
- b. The MACOM Funds may give Grants, are normally exempt from the 1.5 percent quarterly transfer report and the 30 percent drawdown report, and are the depository of funds being transferred from installations to DACH. As a result of these different operating principles, MACOM level funds should not be a sub-account to an installation level Fund. The MACOM actions would normally affect the Statement of Operations and Net Worth of the Installation Fund.

4-8. Installation level funds

Installation, organization, and unit Chaplains' Funds are established, supervised, and controlled by local commanders in coordination with DACH-IMR to support and promote the moral, spiritual, and ethical climate of the military community and to enhance the command religious program. Each is normally administered and managed by the appropriate staff chaplain in conjunction with the Fund Manager and the local CPBAC.

Section IV

Establishing, Consolidating, Transferring, and Disestablishing Chaplains' Funds

4-9. General

Before taking action, coordinate any change in official status, to include establishment, consolidation, transfer or disestablishment, of a Chaplains' Fund NAFI through the appropriate MACOM and DACH-IMR to the USACFSC (ATTN: CFSC-FM-I). The process of establishing, consolidating, transferring, and disestablishing Chaplains' Funds through the USACFSC is an exception to the exemption in AR 215-1.

4-10. Establishing chaplains' funds

Consolidated Chaplains' Funds are established at installations and for geographic areas that encompass several units, organizations, or activities that can be served by a single fund. The staff chaplain must exercise caution to ensure that a Fund does not become too large to manage. For example, if manpower is available, it is acceptable to operate two or more Funds on a very large installation. These Funds will include the necessary sub-accounts for various PE activities, distinctive faith groups, special projects, and grants.

- a. Requests to establish NAF Consolidated Chaplains' Funds are made by the commander, through the appropriate MACOM and DACH-IMR to Commander, USACFSC, ATTN: CFSC-FM-I, 2461 Eisenhower Ave., Alexandria VA 22331-0507. The request for establishment will contain the following information:
 - (1) The name of the Fund and the Fund Manager;
 - (2) Mailing address and telephone number, and
 - (3) Supporting MACOM. The USACFSC will approve establishment of the NAFI by assigning a standard NAFI identification number (SNN) in accordance with AR 215-1. The SNN is used for all subsequent correspondence and reporting.
- b. After receiving approval from CFSC in the form of an assigned SNN and from DACH-IMR, the commander formally establishes the new Consolidated Chaplains' Fund NAFI with a written memorandum of establishment. It will contain the official name of the Fund, effective date of establishment, mailing address, name of the Fund Manager, the assigned SNN, the governing regulation (AR 165-1), and the name of the successor Fund (the DA Chaplains' Fund). This documentation becomes a permanent part of the Fund's administrative records.
- c. Obtain an employer's identification number (EIN) for the new NAFI from the IRS using a Social Security form, SS Form 4 (Application for Employer Identification Number) (see section on tax responsibilities of the Fund). The EIN is used to identify the fund to the IRS and for business purposes such as establishing bank accounts. Do not use a personal social security identification number for any business actions of the fund.
- d. Include in the official title of the Chaplains' Fund the words "An Instrumentality of the United States."

4-11. Consolidating and transferring chaplains' funds

- a. Commander's may request authority to consolidate Chaplains' Fund NAFIs at any time by forwarding the following information through the appropriate MACOM and DACH-IMR to USACFSC (CFSC-FM-I):
 - (1) The name and SNN of the NAFI(s) to be disestablished, and
 - (2) The name and SNN of the surviving or succeeding NAFI with the effective date of consolidation.
- b. Normally, all associated Chaplains' Fund NAFI assets are transferred intact from the losing command to the gaining command, unless otherwise mutually agreed. Commanders may request authority to transfer command accountability for an established Chaplains' Fund NAFI at any time as a result of BRAC or other command realignments through the appropriate MACOM and DACH-IMR to the CFSC by forwarding the following information:
 - (1) The name and SNN of the Fund to be transferred, and

- (2) The name and address of the losing command and the name and address of the gaining command. The transfer of command accountability may require the CFSC to assign a new SNN.

4-12. Disestablishing chaplains' funds

- a. NAF Chaplains' Fund NAFIs are disestablished for any of the following reasons: inactivation, realignment, closure of a command, consolidation, or by direction of the appropriate authority.
- b. When the appropriate authority determines that a NAF Chaplains' Fund NAFl should be disestablished, the following actions are necessary. In addition to restricting expenditures, establishing a closure date, terminal reconciliation of bank statements and check books, and completing end-of-period accounting activities—
 - (1) Arrange for a terminal audit, disposition, or transfer of NAF property;
 - (2) Arrange for a terminal audit of the cash assets of the Fund. Identify and notify the successor-in-interest Fund (normally the DA Chaplains' Fund) of disestablishment. Cash assets will transfer to the successor-in-interest Fund;
 - (3) Send a notification of disestablishment through the appropriate MACOM and DACH-IMR to the USACFSC (CFSC-FM-I) to include the following information:
 - (a) Name and SNN of the disestablished Fund, and
 - (b) Official effective date of disestablishment. The CFSC will retire the SNN and remove the Fund from coverage under RIMP; and,
 - (4) Send a copy of the terminal audit reports for property and cash assets of the closing Fund through the appropriate MACOM to DACH-IMR.
- c. The DA Chaplains' Fund is designated the successor-in-interest for all installation and MACOM level Chaplains' Funds and will receive the residual cash balances of disestablished Chaplains' Funds. The Treasurer of the United States is designated the successor-in-interest to the DA Chaplains' Fund.
- d. Sub-accounts are unofficial entities established and dissolved locally by the CPBAC. The balance of a dissolved sub-account will be redistributed within the Chaplains' Fund at the discretion of the CPBAC. No further actions are required.
- e. Chaplains' Fund property (other than consecrated items) that cannot be sold or transferred at the time at which a Fund is dissolved will be disposed of under the provisions of DoDI 4160.12-M.
- f. All records of the Fund will be retained at the installation level, or in the case of the installation closing, will be retained at the activity designated successor-in-kind for the installation records, and will be accessible for the period during which legal claims or inquiries could be instituted (usually 3 years). After 3 years, records will be retired under AR 25-400-2.
- g. A Fund is declared inactive if no income has been received or no payments made for a period of 6 months. Inactive funds are disestablished in the same way as active Funds.
- h. A sub-account is declared inactive if no income has been received or no payments made for a period of 6 months. The CPBAC will disestablish the sub-account and distribute the assets to other sub-accounts.

- i. Send copies of the disestablishment records to DACH-IMR to include the final Statement of Operations and Net Worth, GL, Annual Report, Bank Statement, disestablishment memorandum, and the terminal audit reports for property and cash assets.
- j. Forward any unliquidated outstanding obligations that are discovered after a Fund is formally closed to the successor-in-interest Fund (normally the DA Chaplains' Fund) for resolution.

Section V Responsibilities

4-13. CPBAC

- a. *Reference.* FM 100-22 "Installation Management," Chapter 14, page 14-8, for the parallel operational concepts of the Installation level Program Budget Advisory Committee (PBAC).
- b. *General tasks.* The CPBAC performs the general tasks and functions assigned to it in AR 165-1, Chapter 12-4, and described in chapter 2 of this pamphlet.
- c. *Specific tasks (NAF).* The CPBAC performs the specific tasks and functions assigned to it in AR 165-1, Chapter 14-4d and listed below.

4-14. The CPBAC concept

The core concepts of the CPBAC include:

- a. Centralized management — decentralized execution;
- b. Representative participation;
- c. Installation or command-wide resourcing focus; and,
- d. Advisory role to commanders, staff chaplains and PEs through consultative approach to resource allocation.

4-15. The CPBAC functions

The principle functions of the CPBAC include:

- a. Interprets Budget and Manpower Guidance;
- b. Prepares a budget CMRP;
- c. Provides balance and coordination across proposed missions, CSAs, and resources;
- d. Presents a coordinated CMRP through the staff chaplain for command approval;
- e. Ensures CMRP execution in accordance with command intent; and,
- f. Conducts Review and Analysis (R&A) on specific programs and budget areas.

4-16. The CPBAC authority

The basic authority of the CPBAC extends to—

- a. Recommends courses of action to staff chaplain for use of APF and NAF funds;
- b. Provides R&A for PEs and advises the staff chaplain on the execution of the CMRP;
- c. Assigns priorities for use of resources;
- d. Reprograms funding allocations to meet changing mission, resources, or needs when consistent with the intent of the CMRP; and,
- e. Manages the Community sub-account as a nongoverning Council.

4-17. The CPBAC membership

The membership of the CPBAC is subject to the requirements of the staff chaplain. As guidance, membership should include consideration of the following:

- a. Membership is consistent with a nongoverning Fund Council;
- b. Representative of the installation religious support program;
- c. May include representatives from major subordinate and tenant elements on the installation, lawyers, finance officers, acquisition officers, and contracting officers;
- d. Usually consists of major PE supervisory chaplains, senior NCOs, installation chaplain staff/action officers and leadership volunteers; and,
- e. May include voting and nonvoting members.

4-18. The CPBAC meeting agenda

The CPBAC meetings follow the government standard Robert's Rules of Order. The meeting agenda is formulated to support the needs of the meeting. The following is a sample agenda for typical CPBAC meetings:

- a. Review minutes.
- b. Conduct old business.
- c. Conduct new business.
 - (1) Review and analysis of CMRP.
 - (a) R&A of Appropriated Funds Budget.
 - (b) R&A of Consolidated Chaplains' Fund Budget.
 - (c) R&A of Monthly Chaplains' Fund Inspections.
 - (2) Recommendations.
- d. Schedule next meeting.

4-19. Appropriated funds review and analysis

An important function of the CPBAC is to conduct periodic review and analysis of program execution for the staff chaplain. The following are typical options for conducting R&A:

- a. Review executed portions of CMRP and analyze actual expenditures against budgeted amounts.
- b. Examine changes in Budget and Manpower Guidance (BMG) and mission requirements to determine their impact on future operations.
- c. Review priorities and reprogram funds where necessary.

4-20. The NAF Chaplains' Funds R&A

The following are typical options for conducting R&A of the NAF Chaplains' Fund:

- a. Review executed portions of CMRP, consolidated Statement of Operations and Net Worth (SONW) and General Ledger (GL) reports, and analyze actual expenditures against budgeted amounts.
- b. Review operations of the community sub-account.
- c. Review priorities and reprogram funds where necessary.

4-21. Recommendations and approvals

The following are the typical requirements for recommendations and approvals in the CMRP process:

- a. CPBAC recommends coordinated CMRP to the staff chaplain;

- b. The staff chaplain presents the CMRP to the commander for approval;
- c. Commander-approved CMRP provides NAF spending authority for Fund Manager;
- d. CPBAC has authority to reallocate APF within scope of the Funding Letter;
- e. Commander is advised of programs added or deleted from the CMRP (APF or NAF) during the periodic R&A briefings; and,
- f. Significant changes to the CMRP may require command approval before execution.

4-22. The Chaplaincy Resources Manager (CRM)

The CRM (also called the Pastoral Coordinator) has an important role in support of the Chaplains' Fund Manager.

- a. Where local manpower assets allow, and the workload is manageable by one person, the CRM may be appointed as the Fund Manager. In this case the CRM would manage both the APF and the NAF administrative actions.
- b. When the workload is large, the commander may assign the additional duty of Fund Manager to a chaplain or chaplain assistant (SSG or above) other than the CRM.

4-23. The Chaplains' Fund Manager

The Chaplains' Fund Manager has unique responsibilities for managing the administrative actions of the Chaplains' Fund.

- a. The commander (or approving authority) will appoint, in writing, an officer or enlisted member in the grade of SSG or above as the Fund Manager, legal custodian, contracting officer and property book officer of the chaplains' fund.
- b. The Fund Manager is a nonvoting member of the CPBAC.
- c. The commander may also appoint, in writing, an Alternate Fund Manager to act in the Fund Manager's temporary absence. Normally, if the Fund Manager is absent more than 30 days, a new Fund Manager must be appointed. The Alternate Fund Manager is fully responsible for the operations of the Fund while acting as the manager to include liability for safeguarding the assets of the Fund. An informal inspection should be done by a disinterested officer when changing management between the Fund Manager and the Alternate Fund manager to protect both individuals and the interest of the government for the assets of the Fund. The Alternate Fund Manager is only appointed for a specific timeframe.
- d. The Fund Manager is required to receive proper training before assuming Fund Management duties to protect the interests of both the individual and the government. Initial training is received in financial accountability, fund management, small purchase procedures, and contracting before assuming duties. Waivers or substitute training must receive prior approval from OCCH. Normally, Fund Managers continue training through their assignment. Fund Managers must receive computer training in basic computer concepts such as DOS, Windows, and common software applications.
- e. The Fund Manager will maintain certificates of training in the permanent administrative records of the Fund.
- f. The major tasks of the Fund Manager includes:
 - (1) Prepare, submit, and maintain the annual nonappropriated Chaplains' Fund operating budget as part of the CMRP process.

- (2) Implement the management control process for the Chaplains' Fund in accordance with AR 11-2.
 - (3) Serve as the sole purchasing agent and contracting officer for the fund. Duties include purchasing supplies, services, and equipment for all activities of the chaplains' fund; issuing purchase orders before receipt of goods or services; authorizing government purchase card purchases before the purchase action; and contracting with organizations or individuals to provide services. The Fund Manager is the only person who has purchasing and contracting authority and is responsible for all procurement actions.
 - (4) Serve as the property accountability officer for the fund. The Fund Manager maintains records of property hand receipted to PEs and conducts normal property inventories according to AR 710-2. The Fund Manager should conduct a periodic 10 percent inventory and a 100 percent inventory every 2 years (at time of biannual audit) and upon change of Fund Manager.
 - (5) Accounts for the assets of the Fund. The Fund Manager maintains, protects, and prevents unauthorized access to all fund records. The fund records include: checkbooks and canceled checks; bank statements and deposit slips; serial numbered offering control sheets; statements of operations and net worth; vouchers (numbered sequentially by fiscal year); purchase orders (numbered sequentially by fiscal year); accounting ledgers; Consolidated Property Record (Property Book) and property hand receipts; and other records to include the NMS software. Safeguard and account for the loss, damage, or destruction of fund property as well as computer hardware and software.
 - (6) Verifies the accuracy of financial statements at the close of the accounting periods.
 - (7) Determines the 3-month operating balance, the 30 percent drawdown report, and the 1.5 percent transfer report.
 - (8) Maintains adequate bonding and property insurance through the Risk Management Insurance Program (RIMP) under the Army Central Insurance Fund (ACIF).
 - (9) Serves as the information management officer for the Fund.
 - (10) Supervises the nonappropriated Chaplains' Fund Clerk.
- g. The fund manager's warrant as a procurement and contracting officer for the Fund is limited to \$25,000.

4-24. Transfer of accountability

When another succeeds a Fund Manager, the transfer of accountability will take place as follows:

- a. The outgoing Fund Manager will prepare and sign DA Form 4925 (Chaplains' Fund Statement of Assets), DA Form 2249 (Chaplains' Fund Statement of Operations and Net Worth) (Figure 4-10); and the reconciled bank statement showing cash balance as of the date of transfer. The amount of the Fund's cash balance, bank statement, Statement of Operations and Net Worth, and GL must agree before completing the audit. These forms are available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM.

- b. The successor Fund Manager will sign for the cash and property of the Fund after verifying the accuracy of the financial statement and property record. The successor Fund Manager automatically becomes responsible for funds and property upon signing for such property, or 30 days after appointment, whichever comes first.

4-25. The Chaplains' Fund Clerk

The Fund clerk is a duty that requires skill and training. The Fund clerk must be trained in computer literacy skills (such as DOS and Windows operations), the basic skills to operate the NMS software system, and the basic knowledge of Fund procedures.

- a. The Fund Manager will be assisted by a Fund clerk in the grade of SGT or below who will prepare and maintain the Fund records on a day-to-day basis.
- b. The Fund clerk will be appointed in writing by the commander to serve as clerk and may be appointed to serve as the recorder for the CPBAC.
- c. The Installation Chaplain will assure the appropriate level of training for the Fund Clerk. Prospective Clerks will receive initial training in purchasing and contracting procedures, property management, bookkeeping and accounting, the NMS management system, and the CMRP budget system prior to assuming duties. Sustainment training will continue throughout the assignment.
- d. A checklist of the major tasks of the Fund Clerk include:
 - (1) Process receipts; prepare income, procurement, and disbursement documents; and maintain the records of the fund.
 - (2) Prepare financial statements at the close of accounting periods.
 - (3) Maintain files in compliance with AR 25-400-2, the Modern Army Record Keeping System (MARKS).
 - (4) Serve as the primary operator of the CARSS computer equipment and management systems designated for the Chaplains' Fund.
 - (5) Be the point-of-contact for sub-account administrators of Chaplains' Fund operations.

Section VI

DA Chaplain's Fund Grant Program

4-26. The DA Chaplains' Fund Grant Program

- a. The Chief of Chaplains Program Grant funds are nonappropriated DA Chaplains' Fund dollars. Program grants are used to support military religious support programs. Program funds are not for equipment and/or furnishings. Program funds are not a substitute for local funding and should not be considered "recurring." These funds supplement local funds to improve ministry in the local military community. The local community is responsible for continuing the support for established programs.
- b. The primary target groups include single soldiers, the young married soldier and family members, remote site ministries, and family ministries. Ask the question, "Does this program directly support the religious and spiritual needs of soldiers and their family members?"
- c. Requests for program funds are due to DACH-IMR by August of the current fiscal year for funding in the next fiscal year.

- d. All requests will comply with AR 165-1 and DA PAM 165-18. The normal guidance and restrictions for NAF Chaplains' Funds apply to Program Grant funds. For example, funds will not be used for official TDY travel or per diem, civilian hire (employee), as a substitute for local training funds, nor for facilities renovation/construction. Funds will be used only for the stated intent of the Grant request.
- e. MACOMs may provide additional instructions to the Installations for requesting Grant funds. Grant requests are prioritized by the MACOM Chaplain and sent to DACH for review by the Grant Committee before presentation to the Chief of Chaplains.
- f. The format for a Grant request is a memorandum containing the minimum required information with a copy of the CMRP CSA report indicating the budget entry for the program. Include in the memorandum a clear description of the religious support/ministry taking place, a complete cost breakout, and a statement of the impact if not resourced.
- g. DACH-IRML normally resources Program Grant requests from the quarterly 1.5 percent transfers to the DA Chaplains' Fund. DACH distributes checks from the DA Chaplains' Fund through the MACOM to the installations during the first quarter of the fiscal year. Submissions must include the mailing address and phone number of the local Consolidated Chaplains' Fund to receive the Grant.
- h. Grant funds issued by DACH will be used only for the stated intent of the Grant request. Request changes through your MACOM to DACH. Changes require DA Chaplains' Fund Manager approval.
- i. Keep records of all Grant actions. Maintain a separate file for each Grant and include in that file copies of all actions to include a copy of the Grant request, and all contracts, purchase orders, receipts, and payments made against the Grant. Maintain this file according to standard MARKS requirements.
- j. An After-Action Report through the MACOM to DACH-IMR is required.
- k. As a minimum the following information is required on the request:
 - (1) MACOM;
 - (2) Installation;
 - (3) Point of contact (POC);
 - (4) Program title;
 - (5) Program description;
 - (6) Cost breakout;
 - (7) Justification/Impact; and,
 - (8) Name and address of the local consolidated Chaplains' Fund.
- l. Contact the DACH POC before returning residual funds for instructions.

Section VII
Sub-accounts

4-27. The Consolidated Fund

The Consolidated Chaplains' Fund (CCF) structure maintains the management of the Fund under a centralized accounting system. The CCF is one Fund. The only balance that has legal existence is the balance reported on the Consolidated Statement of Operations and Net Worth. It represents the cash on hand or cash in the bank for the consolidated Fund.

4-28. Sub-accounts

Sub-accounts are accounting and bookkeeping structures. This means that sub-accounts exist only in the accounting and management of documents of the Fund. They provide a practical means for tracking the income and expenses of Program Elements (PEs) that participate in the Consolidated Fund. AR 165-1, Chapter 14, states that sub-accounts are accounting entities only, and have no separate organizational existence apart from the CCF.

- a. The CPBAC may establish sub-accounts in the NMS system. The intent is to empower each parish, congregation, or activity with control over its program execution through the CMRP process. At the same time, the Consolidated Fund has a responsibility to account for the assets of the Fund as well as to resource programs for low-income activities, nonincome activities, and activities of a community-wide nature.
- b. The CPBAC forms the installation community into logical groups called PEs. The PEs are the basis for assigning sub-accounts. A sub-account tracks the stewardship of a distinctive worship service, parish, congregation, group, or activity. The Chaplains' Fund accounting system allows for diversity in creating sub-accounts that reflect the community. Several individual worship services may be grouped under a single sub-account to support the requirements of a distinctive faith group. For example, there may be several Catholic Mass services but they consider themselves a single parish. If this occurs, the separate services may be grouped under one sub-account that represents, for accounting purposes, the distinctive parish or congregation. Sub-accounts may be designated for nonworship PEs, such as auxiliary Chapel groups and MTOE units, if there is a need to track income and disbursements. Caution: Unnecessary sub-accounts complicate the work of the Fund Manager and the CPBAC.
- c. In a Consolidated Fund, sub-accounts function as Management Control checks for proper accountability of funds. Sub-account members act as interested parties for how program element budgets are executed. The Fund Manager provides each sub-account with the reports generated by the accounting system for program element level review and analysis.
- d. Roles
 - (1) The CPBAC advises the sub-accounts concerning the execution of their CMRP programs.
 - (2) The Fund Manager prevents the Fund from exceeding the cash total available in the bank. The Fund Manager authorizes procurement actions to support programs as long as the sub-account has funds available in its account.
 - (3) Sub-accounts plan and budget their programs in the CMRP and then fund their budget with their stewardship. Each sub-account sets the priority of its programs. These priorities remain at the PE level. Unfunded, but budgeted, programs are resourced by the PE through increased stewardship giving.

4-29. The Program Element Sub-accounts

The PE sub-accounts are congregational and subordinate activity accounts in the Chaplains' Fund. They are accounting entities and might not have an organizational existence apart from their inclusion in the consolidated Chaplains' Fund. The PE administrators coordinate with the Fund Manager for the execution of their approved CMRP activities.

- a. The PEs are parish councils, activity boards or committees, worshiping congregations or parishes, chapel activities such as PWOC, MCCW, PMOC, and YOC, Operation Helping Hand accounts, specified Grant accounts, and other similar organizations within the chapel community. The members of each PE plan their programs, receive offerings and donations during the execution of their programs, and purchase supplies and services in support of their programs. The PEs are guided by councils, boards, committees, or other leadership groups that determine funding needs and make required purchases. The Chaplains' Fund is the repository into which the PE's offerings and donations are deposited and from which the PE's payments are made.
- b. The sub-account is the accounting code that the Fund Manager assigns to a PE to account for its income and expenses within the CCF accounting structure. When a new PE forms, the Fund Manager creates a sub-account in the bookkeeping system representing the new PE. When a program element dissolves, the sub-account code becomes inactive and, eventually, is deleted from the records. The sub-account is a code in the bookkeeping system and has no organizational existence apart from the Fund. The PE is the organization.
- c. The PE's control the money that is received in their sub-account. They exercise this control through the planning and execution processes of the Command Master Religious Plan (CMRP). The nongoverning councils of the PEs will plan and budget for their programs in the CMRP before the beginning of the fiscal year. Once the CMRP is approved by the Commander, the Fund Manager is authorized to begin expending Fund monies according to the plan contained in the CMRP. No money can be expended through a sub-account unless it has been included in a PE's budget and an authorized representative of the PE requests the expenditure. AR 165-1 requires certain transfers of funds and prohibits the use of Chaplains' Fund money in some cases. Otherwise, the PE can expect to spend the money collected through offerings and donations in ways that it determines to be most appropriate.
- d. The PEs must not obligate/spend beyond their sub-account balances.

4-30. The community sub-account

The community sub-account is a special sub-account within the Chaplains' Fund required by AR 165-1, Chapter 14. The community sub-account provides a source of funds for programs that feature a community-wide focus, are sponsored jointly by multiple PEs, or come from PEs that do not have their own source of income.

- a. Although the CPBAC manages the Community sub-account in the CMRP process, the sub-account PEs that plan a program are responsible for its execution.
- b. The community sub-account is funded by the transfer of a percentage of all regular offering (COA 100) income. This percentage is established by the CPBAC and is the same for all sub-accounts that participate in a consolidated Fund.
- c. Activities intended for support through this account include unit, single soldier, family religious support, and ecumenical or combined community religious programs.
- d. The community sub-account is not a PE, nor does it serve as the CPBAC's administrative or open sub-account. The CPBAC is not a PE. The community sub-account provides a source of dollars for programs identified in the CMRP and is not a source of unprogrammed dollars. The community sub-account accounts for the monies set aside to resource programs identified by established PEs.

- e. The intent of the community sub-account is to provide a neutral and coordinated funding source for community-wide programs. It can also provide a funding source for unit and organizational programs. The existence of this sub-account creates an opportunity for intentional outreach by each PE to the greater military community that is known, planned for and budgeted. Programs submitted through the CMRP to the CPBAC for funding from the community sub-account stand on their merit, are subject to approval and availability of funds, and are not required to be resourced.

4-31. Special project sub-accounts

- a. Special project sub-accounts may be established to receive and disburse funds to support religious activities that require an accumulation of dollars over time or which require the consolidated handling of registration and participation costs. The requirement to disburse designated offerings within 5 working days after receipt does not apply to special project accounts.
- b. Special project sub-accounts are established by the CPBAC after approval by OCCH.
- c. Special projects must be approved by OCCH and then will be exempted from the 30 percent drawdown report calculations at the end of the fiscal year.

4-32. Grant sub-accounts

The designated purpose and the after-action reporting requirements for Grants require special accounting of the disbursements of Grant funds.

- a. Grant sub-accounts receive, account for, and disburse funds received as grants from DACH or MACOM.
- b. Each grant will have a separate sub-account to account for the disbursements unique to the grant.
- c. Grant sub-accounts are exempt from the 30 percent Drawdown calculations.
- d. Grant funds are received into special sub-accounts setup for the grant and the project for which the grant was disbursed. All transactions against the grant are accounted for by the sub-account. Grant after-action reports should include copies of the sub-account reports to include the sub-account SONW, Ledger, and disbursement vouchers.

Section VIII

Automation of Funds

4-33. Automation principles

The requirements of government accounting standards, management controls, DACH policy for standardization and training requires a standard automated accounting system for Chaplains' Fund management.

- a. The current CMRP/NMS systems are commercially developed government-owned software systems. They directly support the resource management needs of the chaplaincy as well as the government's interest. The development process repeats the cycle of stating requirements, charting processes, and determining the best course of action.
- b. Microcomputer hardware and software application programs are tools used to administer and operate Chaplains' Funds.

- c. Only fund management software application programs approved and distributed by OCCH may be used. Only OCCH is authorized to modify the approved government-owned fund management software applications.
- d. Chaplains' Fund Managers will adhere to the operating instructions and procedures set forth in the documentation manual accompanying the software application program, the principles and procedures established in this DA PAM, and the policies established in AR 165-1.

Section IX

Tax Responsibilities

4-34. Single sum donations

- a. Reference IRS Publication 526 (Charitable Contributions).
- b. The Congress enacted Public Law 103-66 (OBRA 93) affecting all single \$250 or more donations and contributions to charitable organizations. Taxpayers may no longer rely on canceled checks to substantiate single-sum donations and contributions of \$250 or more. Instead, these major donors must follow applicable IRS rules.
- c. Chaplains' Funds must provide acknowledgment of these donations to the donor. Acknowledgment is a written receipt for such donations provided to the donor by 31 January of the year following the contributions. All installation chaplains are required to have a system in place to meet these reporting requirements.

4-35. Tax reporting requirements

- a. The Chaplains' Fund must report accumulated calendar year payments made to individuals over \$600 on IRS Form 1099 MISC (Miscellaneous Income) to the IRS and to the individual.
- b. AR 165-1 provides a general reminder of the requirement to report payments over \$600 using an IRS Form 1099 MISC (Miscellaneous Income) to IRS and state tax offices. Returns made on IRS Form 1099 MISC for a calendar year will be filed by each Chaplains' Fund on or before 28 February of the following year with the appropriate IRS district. A copy of the Form 1099 MISC will be sent to the person on whom rendered no later than 31 January. These forms may be obtained from the IRS forms distribution center or the IRS Worldwide Web site.
- c. For additional details on the reporting requirement see AR 215-1, Chapter 15 "Tax Requirements for NAFIs" and AR 215-5, Chapter 10-12b.
- d. Reports are rendered on payments that either accumulate over the calendar year or are one-time contractual payments (honorarium) to speakers and workshop leaders of \$600 or more. Obtain important identifying information from all contractors, speakers, workshop leaders, and so forth, to include name, address, telephone number, and social security number, for use on the IRS Form 1099 MISC. The failure to report payments and late filings of reports can result in potential fines against the Fund.

4-36. Employee/Employer relationships (tax)

- a. The Chaplains' Fund will not enter into employee/employer relations with any individual.

- b. The IRS has identified 20 factors that are used as guidelines to determine whether enough control is present to establish an employer/employee relationship under the common-law rules. These factors are considered as guidelines and not every factor is applicable in every situation. The degree of importance for each factor varies depending on the type of work and individual circumstances.
- c. When as a fact of the statement of work or by execution it can be determined that the Chaplains' Fund controlled the means and methods of accomplishing the contractor's results then the contractors may be determined to be employees for tax purposes subjecting the Fund to employee tax liabilities.
- d. Every contract must be reviewed by your local JAG to determine the tax status of your contractors.

4-37. Employer identification number

- a. Reference IRS Publication 1635 "Understanding Your EIN."
- b. An individual has a Social Security Account Number (SSAN) that is used to identify income (of any source) to the IRS and for other identification purposes. The EIN (also known as a Tax Identification Number for individuals) is used instead of the SSAN by an institution, organization, or business entity that has salaried employees or makes payments to contractors for services rendered. An EIN is also used by financial institutions to report interest income to the IRS (IRS Publication 334).
- c. The EIN is a nine-digit number the IRS issues. The digits are arranged as two digits followed by seven digits, such as 22-3178848. The first two digits identify the type of business entity (in this case, "22" is Child Care) and the other seven identify the region and the sequence of when the number was assigned. It is applicable to both Federal and state tax substantiation requirements. It is used to identify the tax accounts of employers and certain others that have no employees.
- d. The EIN is obtained by completing the Form SS-4 Application for Employer Identification Number. This form is available from IRS and Social Security Administration Offices. It can also be found on the IRS and SSA Worldwide Web sites.
- e. The EIN is reported on an employee's IRS Form W-2 (Wage and Tax Statement) each year. The Fund would use IRS Form 1099 MISC to report payments made for nonpersonal service contracts (over \$600). This is for any person in the United States or any US Citizen abroad (foreign country tax law may permit exception to this requirement).
- f. Before 1989, when an EIN was requested for a Fund, the Fund Manager would have to provide his or her SSAN on the form for verification. The SSAN is no longer a requirement. The Fund, as a Government Fiscal Entity, may be assigned the EIN without a SSAN on the Form SS-4.
- g. The Fund should have only one EIN. If the Fund has more than one, the Fund Manager must check with the nearest Internal Revenue Service Center. Provide the Center with the EIN numbers, the name and address to which each was assigned, and the official address of the Fund. The IRS will indicate which number to use.

4-38. Tax exempt status

- a. The Fund, as an Instrumentality of the United States, is not obligated to pay state or local taxes directly imposed on the Federal Government. However, when a tax is levied against a seller (a vendor), the fund must pay the tax unless local authorities provide otherwise (37 Comp Gen 772; 32 Comp Gen 423; 24 Comp Gen 150; B-148667, 15 May 1962).
- b. Tax exempt status is used in the procurement (purchasing or contracting) process regardless of instrument (purchase orders, contracts, petty cash, or credit cards). However, several stipulations apply:
 - (1) When the Fund has agreed in the action to reimburse the vendor for taxes paid to a state or municipality, such payments are proper (B-134654, 11 Feb 1958 and FAR Part 31).
 - (2) #Unless specifically stated in the contract, it is assumed state and local taxes are included in the price (21 Comp Gen 719). When there is a valid and binding contract (to include when a purchase order is used as a contract), and it is at fixed unit prices, and there is no provision for adjustment if state taxes are levied on the vendor, there is no authority for paying the tax (B-128345, 8 Aug 56).
- c. State statutes indicate whether the tax is levied on the seller or the purchaser. The state will issue the Tax Exempt Certificate to the Installation if the state determines the government entities on the Installation are exempt in part or in total. The Fund uses this same number for procurement transactions. The number can be obtained from the Installation Directorate of Contracting (or the equivalent).
- d. The immunity or exemption should be asserted whenever it is available. The Fund should reference SF 1094 (U.S. Tax Exemption Certificate) (titles 26 and 31, United States Code). The threshold established by the government is \$10.00. For economy and reduced paperwork, do not assert immunity or exemption when the tax is \$10 or less, unless the vendor will grant a tax exemption without a SF 1094. Pay the tax (DOD 7220.9-M, Accounting Manual).
- e. Some states accept the SF 1094; others require payment of the tax at the time of purchase. In the latter case, the state may provide a means for seeking refunds. Because it is not always clear where the legal requirement falls, the Fund should get a legal opinion if any doubt exists.

4-39. Charitable organization status

- a. All Federal Government activities are tax exempt. Chaplains' Funds are an "Instrumentality of the United States" and have the tax status of a charitable organization.
- b. The voluntary giving of offerings on the part of the military community is an integral part of worship and has historical precedence in religious practice. Chaplains' Funds receive, account for, and disburse worship offerings exclusively for public purposes.
- c. Chaplains' Funds are authorized by DODI 1015.1 and they are managed as NAFIs. Although NAFIs, they are not a part of the Army's MWR system. DODI 1015.1 specifically removes Chaplain's Funds from Category VIII Supplemental Mission NAFIs and places them in exempt status, to be administered and managed in accordance with the separate DOD component regulations. Chaplains' Funds do not provide MWR programs.

- d. Contributions to Chaplains' Funds are deductible under Internal Revenue Code § 170(c)(1) "Contributions to the United States" (See Rev. Rul. 73-296). The Army considers the Chaplains' Fund as a nonprofit, charitable accounting entity. The Office of the Chief of Chaplains treats donations of gifts, dollars, grants, and worship offerings made by soldiers and their family members to Chaplains' Funds in the same manner as tax deductible contributions made to 501(c)(3) charitable, nonprofit organizations.

Section X

Transfers and reports

4-40. The quarterly 1.5 percent transfer report

- a. Mandatory transfer of 1.5 percent of gross receipts from all nonexempt activities are made quarterly through the MACOM to the DA Chaplains' Fund. Suspense for transfers is 45 days following the end of the quarter.
- b. Send the quarterly 1.5 percent transfer report through the MACOM to: ATTN: DACH-IML, Office Chief of Chaplains, 2511 Jefferson Davis Highway, Arlington, VA 22202-3907.
- c. Make the check payable to the "DA CHAPLAINS' FUND."
- d. The quarterly transfer consists of 1.5 percent of all COA 100, 102, 104, and 105 income. The COA 101 (Designated offering) and COA 103 (Grants) are exempted from the 1.5 percent transfer.
- e. The quarterly 1.5 percent transfer resources the Chief of Chaplains' Grant Program from the DA Chaplains' Fund.
- f. DA and MACOM level funds are exempt from the quarterly 1.5 percent transfer requirement.
- g. The quarterly 1.5 percent transfer reports are automatically calculated by NMS 3.12e and later versions.

4-41. Thirty percent drawdown report

- a. The transfer of all cash assets in excess of 30 percent of the net worth of each sub-account of the Fund is made at the conclusion of the fiscal year to the DA Chaplains' Fund. Suspense for 30 percent drawdown reports is 45 days after the end of the fiscal year, or 15 November. The Drawdown Report is calculated at the sub-account level.
- b. Send the 30 percent drawdown report through the MACOM to: ATTN: DACH-IML, Office Chief of Chaplains, 2511 Jefferson Davis Highway, Arlington, VA 22202-3907.
- c. Make the check payable to the "DA CHAPLAINS' FUND."
- d. The 30 percent drawdown report is required to maintain a cap on the cash-on-hand of installation level Funds. The receipts from drawdown reports are normally redistributed back to each MACOM.
- e. DA and MACOM level funds are exempt from the 30 percent drawdown report requirement.
- f. For installation level funds, cash on hand, in banks, or invested (invested funds are not exempt from 30 percent drawdown report calculations) will not exceed estimated costs of 30 percent of the total income received.
- g. The 30 percent drawdown report is automatically calculated by NMS 3.12e and later versions.

4-42. Manual 30 percent drawdown calculation

The 30 percent drawdown report calculation is in three parts. These instructions apply to a consolidated report for a Chaplains' Fund. Under the NMS4 system, the 30 percent drawdown is calculated at the sub-account level.

For the sub-account (NMS4 versions):

- a. Part I. The first part calculates the 30 percent operating balance for the sub-account. This is the actual operating balance required during the past 12 months (the fiscal year) to run the sub-account.

Part I	Total Operating Income for FY	1,000_
	Multiply by .30 (30%)	x .30
	30% Operating Balance	___300_

- b. Part II. The second part adjusts the Net Worth (Cash) of the sub-account by subtracting outstanding purchase orders as of 30 September (the last day of the fiscal year). Caution: Do not do this twice. Double check if the calculated end-of-period cash-on-hand for the sub-account already accounts for outstanding purchase orders.

Part II	Net Worth (Cash) 30 SEP	___1,500_
	Less PO Amounts 30 SEP	- ___800_
	Adjusted Net Worth (Cash)	___700_

- c. Part III. The third part calculates the actual Drawdown required or not required using the 30 percent Operating Balance and the adjusted Net Worth of the sub-account.

Part III	Adjusted Net Worth (Cash)	___700_
	Less 30% Operating Balance	- ___300_
	Amount of Drawdown	___400_

- d. If the "Amount of Drawdown" is a positive figure then a Drawdown is required. If the amount is a negative figure, then no Drawdown is required.
- e. The automated NMS4 system calculates the 30 percent drawdown by subaccount and accounts for outstanding purchase orders by using an internal running trial balance.

4-43. The annual report

- a. Each Chaplains' Fund will send the DA Form 4926 (Chaplains' Fund Annual Summary Financial Data Report) (Figure 4-11) through their MACOM to DACH-IMR. The suspense is 45 days after the last day of the fiscal year or 15 November. This is a congressional requirement. It is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM.
- b. Each MACOM will consolidate the Annual Reports of their subordinate installation Funds into a MACOM Annual Report. The MACOM then forwards this consolidated MACOM report with copies of the installation reports to DACH-IMB.
- c. The DACH-IMR consolidates each MACOM Annual Report into a consolidated DACH Annual Report. The DACH Annual Report is included in an Army-wide NAF report that goes to the Congress.

Section XI

Fund Operations

4-44. Fund raising

The Chaplains' Fund may conduct fund raising activities in accordance with AR 165-1, AR 600-29, and DOD Regulation 5500.7-R Joint Ethics Regulation. The Chaplains' Fund is unique in nature and does not follow the same foundational principles allowed by regulation for MWR activities. The Chaplains' Fund does not, in principle, accumulate assets for profit. As a cash accounting operation, a Chaplains' Fund operates as a non-profit, charitable organization. The ideal operating philosophy of a Fund is dollar in, dollar out; zero daily balance; and every dollar received designated to philanthropic and religious charitable organizations.

- a. Fund raisers may be conducted to support specific Chaplaincy Support Activities (CSA) in an approved CMRP. Special Project Sub-accounts should be designated to receive the funds. All monies received through fund-raising activities must be deposited in the Chaplains' Fund. Make bank deposits the same day, or the first business day following the event if night deposit is not available, which funds are received. DA Form 7396 (Chaplains' Fund Offering Control Sheet) (Figure 4-12) may be used to account for and safeguard the donations. This form is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM. All funds received are normally completely expended towards the advertised project, program, or activity.
- b. Each fund raiser must be clearly advertised and announced as to its purpose and for whom or what the funds are being raised.
- c. Fund monies may not be used to purchase goods or services intended for resale. Individuals must donate the goods or services required. For example, a Program Element might conduct a "bake sale" to raise funds for a special project. The baked goods would be made from ingredients purchased by the participants themselves and then the finished product donated to the fund raiser. The Fund must not first purchase the ingredients for the participants to use in making the baked goods.
- d. Chaplains' Funds will not conduct games of chance (such as bingo and raffles) as fund raising activities.
- e. Fund raising activities must not be construed as the primary source of funds. Worship offerings and donations remain the primary source of funds.

4-45. Management control

- a. Reference AR 11-2 Management Control.
- b. The Management Control Evaluation Checklist for Nonappropriated Chaplain Funds operations is in AR 165-1, Appendix C.
- c. A sample Management Control SOP at the local level is in appendix B.

4-46. Safeguarding funds

- a. Collections and offerings will be received publicly, remain in public view until removed for counting, and counted by at least two people immediately upon removal from public view.

- b. DA Form 7396 will be used to account for the conduct of a service, attendance, and offering receipts. A DA Form 7396 is required for all scheduled services. DA Form 7396 will be consecutively numbered within the fiscal year and issued as controlled forms. Numbers are assigned at the local level.
- c. The Chaplain-in-charge of the service must sign the DA Form 7396 to acknowledge that a service was or was not conducted, an offering was or was not taken, and the Management Controls for safeguarding the offering were in place and followed.
- d. All receipts, including cash, checks, and other negotiable instruments, must be deposited in a bank and vouchered on the date of receipt or on the first business day following receipt.
 - (1) Until deposited, receipts must be secured in an Army safe as prescribed for storage of monies by AR 37-103, Chapter 4.
 - (2) Deposits will only be made to the account identified by the official name of the Fund.
 - (3) Checks will not be cashed from chapel offerings and change will not be taken out of the funds received as offerings.
- d. Only financial institutions that have been designated as depositories with the Federal Reserve and are safeguarded by deposit insurance may be used to safeguard chaplains' funds.
- e. A sample Chaplains' Fund Offering Control Sheet is in figure 4-4.

4-47. Inspections and audits

- a. References:
 - (1) AR 11-2 Management Controls.
 - (2) AR 11-7 Internal review and Audit Compliance Program.
 - (3) AR 20-1 Inspector General Activities and Procedures.
 - (4) AR 36-5 Auditing Service in the Department of the Army.
 - (5) AR 215-1 Nonappropriated Fund Instrumentalities.
- b. MACOMs will inspect subordinate Chaplains' Funds annually.
- c. AR 36-5, Auditing Service in the Department of the Army, establishes the responsibility for informal audits of the Chaplains' Fund with Disinterested Officers.
- d. Informal audits must be conducted using the principles outlined in AR 11-7, Internal Review and Audit Compliance Program, at times determined by the commander and:
 - (1) Every 2 years.
 - (2) Upon change of the Fund Manager.
 - (3) Before consolidation, transfer, or disestablishment of a fund.
- e. A formal audit may be required if an inspection or the informal audit finds a material weakness.
- f. Two disinterested officers will conduct an informal inspection of the Fund once a month to determine, at a minimum, that:
 - (1) The monthly bank statement has been reconciled to the checkbook.
 - (2) The checkbook, GL, and statement of operations and net worth are reconciled and balanced.

- (3) The transactions of the Fund are recorded and documented.
- g.* AR 11-7 lists the responsibilities of Internal Review (IR). The IR is the commander's principal advisor on all audit matters. Although AR 11-7 does not encourage the IR to perform Chaplains' Fund audits on a regular basis, the IR office may provide assistance upon request. When audit resources are not adequate to provide direct support, the IR should assist the Fund Manager in obtaining a disinterested officer. With the Fund Manager's assistance, IR will provide guidance to the disinterested officer on the conduct of the audit, and will review and retain copies of the final audit report and supporting working papers.
 - h.* Reports of audit will become part of the permanent administrative records of the fund.
 - i.* A sample Management Control Inspection Checklist at the local level is in appendix C. This is a sample informal inspection checklist that may be used by disinterested officers conducting informal monthly inspections of the Chaplains' Fund.

Section XII

Receipts and Disbursements

4-48. Receipts

- a.* Authorized receipts for Chaplains' Funds include voluntary gifts, donations, grants, offerings (general and designated), interest, proceeds from sale of fund-owned property, proceeds from fund raising activities, reimbursables, and transfers of monies from other Chaplains' Funds.
- b.* All receipt transactions, including cash, checks, and other negotiable instruments, will be accounted for with a DA Form 5766 (Chaplains' Fund Voucher) (Figure 4-6) on the day of receipt or on the first business day following the receipt if the day of receipt is a nonbusiness day (weekend or holiday). This form is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM.

4-49. Disbursements

Disbursements from Chaplains' Funds are authorized to provide unique supplemental support and promote spiritual, moral, and social activities related to the religious program of the Army that cannot otherwise be provided by APF.

- a.* All disbursement transactions will be recorded on a DA Form 5766.
- b.* Chaplains' funds may be used to purchase services, supplies, or items of equipment in support of the CMRP, which supplement the APF mission and for which APF are not authorized.
- c.* Chaplains' funds will not be used for specific expenses for which use of APFs is authorized and available.
- d.* APFs must be used to purchase standard NSN or CTA Line Item Number (LIN) items for equipment and furnishings authorized by the TDA, MTOE (TOE), JTA, or CTA and to purchase any item available through the Defense Industrial Supply Center or Defense Personnel Support Center.

- e. As an exception, Chaplains' funds may be used for purchase of consumable ecclesiastical NSN or CTA LIN items when the quantity to be received exceeds annual use or does not meet distinctive faith group ecclesiastical requirements and to purchase approved organizational/installation nonstandard items (AR 71-13) when the appropriate official (certification officer) certifies in writing that authorized APFs cannot satisfy the requirement.
- f. The NAF Chaplains' funds will not be used for any purpose that cannot withstand the test of public scrutiny or which could be deemed a misuse or waste of soldier's dollars. This applies to the appropriate use of Chaplains' funds according to their unique nature as defined by AR 165-1 and this pamphlet.

4-50. Designated offerings

Designated offerings represent the intent of participating congregations to support specific religious and humanitarian activities or organizations.

- a. Designated offerings are received to support religious and humanitarian activities or organizations, missionary, benevolent, special project, and philanthropic purposes in a chapel service or other religious activity that has been announced to the congregation, parish, or community before collection. Normally, a copy of the announcement should be included with the receipt voucher as a supporting document.
- b. Designated offerings are the directed intent of participating congregations; therefore, the total amount will be paid for the designated purpose. Payments will be made within 5 working days after the total offering is received. If a designated offering is made to a sub-account (special project) from which periodic disbursements are made, the total amount of the offering will be credited to that account within the 5 working days. Offerings will not be split to obtain a specified dollar amount.
- c. Designated offering amounts received under COA 101 are exempt from calculations for the mandatory 1.5 percent quarterly transfer of funds to DACH.
- d. Participants should be given the option of contributing to the designated offering or to the PE sub-account. Envelopes may be used to receive designated offerings, giving participants the option of contributing to the designated purpose, to the PE sub-account, or both. The use of an offering envelope system provides the best means for managing this opportunity for choice.
- e. The funds required to support group fellowship and retreat activities may be accumulated through designated offerings to Special Project Sub-accounts.

4-51. Investments

Chaplains' Funds will not hold cash reserves in long-term investment instruments.

- a. Funds held in applicable and OCCH approved Special Project Sub-accounts may be invested in principle-preserving, liquid, short-term investment instruments, such as savings accounts and certificates of deposit, which mature and are dissolved within the term of the Special Project.
- b. Chaplains' Funds may use interest-bearing checking accounts, provided that payments are not restricted by the account. The local SOP will determine the gaining sub-account(s) for interest income.
- c. Investment accounts are tracked as an Activity (01) prime sub-account. Investments are not exempt from the 30 percent drawdown report.

- d. Only the DA Chaplains' Fund may retain funds for an indefinite period. These funds will be deposited in bank savings accounts, federally secured accounts, Federal Government bonds, or other suitable investment opportunities.
- e. Under normal circumstances it is not appropriate to hold NAF funds in investment accounts.

4-52. Fund operating expenses

Disbursements may be made to meet operating expenses of the Fund, to include insurance on property and bonding fees through the RIMP (See AR 215-1).

- a. Normally, Fund Operating expense disbursements will be made from the Community Sub-account to reflect the consolidated nature of the Fund and the community level of responsibility for the Fund operations. Fund Operation expenses will be budgeted in the CMRP.
- b. The Risk Management Program (RIMP) sends a statement of ensured risk exposure to each Chaplain's Fund. Based on the correction/completion and return of this statement of risk exposure by the Chaplains' Fund Manager, an invoice is mailed to the Chaplains' Fund. This invoice is paid to the Army Central Insurance Fund within 30 days of receipt. Normally, risk exposure is determined for property owned by the Fund and for the bonding of positions that are expected to handle offerings.
- c. Fund Operating expenses may include supplies and equipment required to operate the fund, postage, and maintenance services for fund-owned property.

4-53. Hosting visitors

Hosting ecclesiastical dignitaries and distinguished visitors is always subject to the limitations set forth in DOD 5500.7-R Joint Ethics Regulation (JER), August 1993, and any subsequent changes. If in doubt, consult your local ethics counselor.

- a. Expenses occurred as an official host to ecclesiastical dignitaries, foreign military chaplains, or other distinguished visitors may be paid from Chaplains' Funds provided that the hosting will help to promote the total chaplaincy or religious program of the Army. Payment will be limited to actual cost for dignitaries hosted and for other personnel required to attend the function or activity.
- b. The NAF Chaplains' funds may not be used for travel or per diem payments (food or lodging) for persons in official TDY status. This includes civilian dignitaries in TDY status under Invitational Travel Orders.

Section XIII

Purchasing and Contracting

4-54. General

The procurement instruments available to the Fund include petty cash, debit cards, the government purchase card, purchase orders, and contracts. Each type has specific limitations. In every case, a purchase, regardless of type of purchasing instrument, requires CMRP approval and Fund Manager certification that funds are available in a sub-account. Normally the NAF Chaplains' Fund is limited to single purchases and contracts under \$25,000.

4-55. Purchasing

- a. Procurement of supplies, services, and equipment follows Army-approved purchasing procedures (reference AR 215-4, FAR Part 13, and local procurement officials). Although not binding on Chaplains' Funds, AR 215-4 is used as a guide for procurement actions. Purchases under \$25,000 are normally not subject to the negotiation requirements outlined in AR 215-4.
- b. Supplies, services, and equipment purchases less than \$2,500 are considered micro-purchases by the general procurement system. The preferred method for making micro-purchases is the NAF Chaplains' Fund Government Purchase Card. DA Form 1756 (Chaplains' Fund Purchase Order and Receiving Record) may be used for micro-purchases, but is not required. DA Form 1756 is available on the worldwide web at www.usapa.army.mil and the Army electronic Library (AEL) CD-ROM. All purchases, to include purchases made with the IMPAC card, require CMRP approval and Fund Manager certification of availability of funds before any purchase action. Fund Manager certification can consist of a telephone confirmation with a purchase voucher number assigned to the request. Vendor receipts, invoices, credit/debit card receipts are the supporting documents for the disbursement vouchers for micro-purchases.
- c. Purchases greater than \$2,500, but less than \$100,000 are small purchases. Small purchases require greater control and tracking, therefore DA Form 1756 is required to document small purchases.

4-56. Purchase orders

- a. DA Form 1756 is used to purchase all goods and services over \$2,500 (except contracts). Purchase order forms will be numbered consecutively within the fiscal year. Serial numbers are assigned at the local level. Two-party purchase orders are prohibited.
- b. The Fund Manager will verify that all goods and services requested are received before making a disbursement to the vendor. Receiving records will not be signed by the Fund Manager until goods or services have actually been received. The Fund normally does not pay invoices before receipt of goods or services. The exception to this rule is when goods have been turned over to the government for trans-shipment before final destination or in the case of entered subscriptions and advance payments as deposits required by vendors to conduct services such as facility or room reservations for retreats and workshops.
- c. DA Form 4923 (Chaplains' Fund Charge Purchase Request Memorandum Record) is used to record purchase orders issued by the Fund as well as a log for debit card purchases and government purchase credit card purchases. Maintaining this form will provide information on orders placed but not yet received and paid, and will display the current potential obligations of the Fund. This form is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM.
- d. DA Form 4065-R (Army NAF Purchase Request) and DA Form 4065-1-R (Army NAF Purchase Request Continuation Sheet) may also be used for purchase orders. DA Forms 4065-R and 4065-1-R are prescribed and authorized by AR 215-4; copies for local reproduction purposes are located in the R-form section of the MWR Update publication.

- e. Contracts do not require purchase orders. Use DA Form 4067-R (Order for Supplies or Services/Request for Quotations (Nonappropriated Funds)) with appropriate pre-printed clauses (DA Form 4074-R Contract Clauses (Nonappropriated Fund Supply and Service Contract), DA Form 4067-1-R (Order for Supplies or Services/Request for Quotation (Nonappropriated Funds) for Purchases of \$10,000 or Less), and DA Form 4068-R (Continuation Sheet Nonappropriated Funds) for development of contracts. DA Forms 4067-R, 4074-R, DA Form 4074-1-R (Contract Clauses (Nonappropriated Fund Supply and Service Contracts) (OCONUS Version)4067-1-R, and 4068-R are authorized by AR 215-4; copies for local reproduction purposes are located in the R-form section of the MWR Update publication.

4-57. Petty cash operations

- a. Petty cash is a purchase instrument option for the Fund Manager. Petty cash funds require detailed management controls to avoid abuse. Petty cash is an authorized method for procuring goods and services when the use of other procurement methods is not feasible. Do not use petty cash to circumvent more appropriate procurement procedures. All petty cash purchases must directly support an approved CMRP program.
- b. Petty cash is used for handling minor disbursements. A fixed amount, designated as petty cash, is advanced to an appointed individual. Payments are made by the appointed individual and a petty cash voucher is completed to support each transaction. Periodically, a summary is prepared and sent to the Fund Manager. The Fund Manager issues a check payable to the petty cash fund custodian to reimburse the petty cash fund and the vouchers are charged to the appropriate sub-accounts.
- c. Remote petty cash fund operations are authorized. The Fund Manager can establish a remote petty cash fund in writing on an as-needed basis for operating Chaplains' Fund activities (See AR 215-5, para 4-11). The remote petty cash fund accountable officer will be designated in writing by the Fund Manager. Detailed management controls are required to avoid abuse.
- d. Petty cash purchases are limited to \$500 and below. However, the amount of an individual petty cash fund is determined by its scope of use. The Fund Manager will determine the amount of cash required for an individual petty cash fund up to a cap of \$500. A memorandum for record, signed by the Fund Manager, approving the petty cash limit will be filed in the permanent administrative records of the Fund. Remote petty cash funds are considered individual petty cash funds.
- e. Due to the nature of petty cash, management controls limit the scope of the purchase and detail its administration.
 - (1) Payments from petty cash funds will not exceed \$500 for any one transaction.
 - (2) Payments from petty cash must be in support of a specific Chaplaincy Support Activity under an approved CMRP.
 - (3) Transactions will not be fragmented to circumvent the Fund Manager's limitation or the \$500 per transaction limit set by this regulation.
 - (4) Petty cash funds will not be used for cashing checks, or making travel payments or travel advances. The petty cash fund must be replenished at least monthly.

- (5) The Fund Manager fund will reimburse the purchasing agent for sales taxes when the local vendor does not accept a government tax exemption.
- f. DA Form 1994 (Petty Cash Voucher), will be used to evidence each petty cash transaction. They will be numbered sequentially within the fiscal year by the Fund and are a controlled form. When the disbursement is made from the Petty Cash fund, all receipts and other support documents will be stamped "PAID". The Fund Manager will stamp each DA Form 1994 "PAID" when the petty cash fund is replenished. DA Form 1993 (Nonappropriated Fund Petty Cash Summary Voucher), will be used to summarize the DA Forms 1994 and serve as a cover voucher when seeking reimbursement from the Fund Manager. The DA Form 1993 is an envelope form and the applicable DA Forms 1994 and supporting documents will be enclosed in the DA Form 1993. DA Forms 1993 and 1994 are authorized and prescribed by AR 215-5.

4-58. Checks

Checks used to make payments for purchases by the Fund are a controlled item. As a part of the management control process, checks used by the Fund will always be pre-printed and prenumbered. The words "An Instrumentality of the United States" will be included in the preprinted name of the Fund to identify the Fund as a government fiscal instrumentality. Another management control is the requirement that all checks written for \$2,500 or more be countersigned by the convening authority of the CPBAC (normally the staff chaplain). This countersignature is a control internal to the Fund and, depending upon the rules of your local banking institution, does not necessarily need to be registered on a signature card with the Fund's bank account.

- a. Enter the transaction DA Form 5766 number for audit trail information on both the check and the check register. Audit trail information is used to assist in audits and inspections to identify the purpose of the check payment.
- b. Safeguard checks and check registers in the same manner as cash. Store checks in an approved Army safe, periodically inventory the checks on hand (take special note of the last pages blank check booklets), and do not leave checks and check registers unattended on office desks.

4-59. Credit/Debit card operations

- a. There are several types of electronic funds transfer cards available to assist the Fund with procurement of supplies and services. The type of card available will depend upon the local bank where you maintain your business account.
- b. There are two basic types of "debit" cards. Debit cards act like cash. A "debit" card means the transfer action deducts funds directly from an existing account such as checking or savings. Normally the purchase is limited to funds available in the account.
 - (1) The first type of debit card is the basic Automatic Teller Machine (ATM) card. This card is normally limited in scope and requires a personal identification number (PIN) to access your account. The primary use of ATM cards is to access your account through automatic teller machines. Many businesses are beginning to add computer connections to allow you to use your ATM card by entering your PIN at the point of sale. Because ATM cards access your checking account directly, it is treated as "cash" and is subject to the limitations of petty cash purchases: limited to purchases under \$500.

- (2) The second type of debit card looks and acts like a VISA or MasterCard credit card. The transfer action deducts funds directly from an existing account but does not require the use of a PIN. Instead, the vendor processes the funds transfer much the same as a credit card action. Again, as in all “debit” card transactions, the purchase is limited to \$500 and under. Because this type of debit card does not require a PIN, special care must be taken to safeguard the card and the account number.
- (3) The “Debit Card” module in NMS version 4.00 and later versions tracks debit card purchases.
- c. The next type of electronic funds transfer card is the true credit card. The Fund will use the government purchase card for credit card purchases. The government purchase card is a VISA credit card. It is used as a credit card for any purchase \$2,500 and under.
- d. The ATM, Debit and Credit cards may have PIN for access to the accounts, cash advances, or for authorization of a purchase. All PIN numbers must be safeguarded to prevent unauthorized use of the card or the account. Safeguard the PIN and the card in the same way. If a card or a PIN is compromised or lost, notify the Chaplaincy Resources Manager or Fund Manager immediately. Card holders are responsible for safeguarding the use of the card.
- e. DA Form 4923-R is used to record debit card purchases and government purchase card purchases. Maintaining this form will provide information on orders placed but not yet received and paid, and will display the current potential obligations of the Fund. Maintain a separate DA Form 4923 for type transaction (purchase orders, debit cards, or credit cards).

4-60. Contracting

- a. For additional discussion of NPS contracting see chapter 5 of this pamphlet. NAF Chaplains' Fund contracting is controlled by both the principles that guide APF contracts and the general guidance for all NAF contracts.
- b. Use DA Form 4067-R with appropriate preprinted clauses DA Form 4074-R, DA Form 4067-1-R for purchases less than \$10,000, and DA Form 4068-R for development of contracts. These forms are authorized by AR 215-4; copies for local reproduction purposes are located in the R-Form section of the MWR Update publication.
- c. Contracting is always an exception to the use of government employees to perform government work. Therefore, Nonpersonal Services Contract procedures will be used for all Chaplains' Fund contracts.
- d. The Staff Chaplain and the Fund Manager must certify in writing that no military personnel, DOD civilians, or volunteers are available to perform the functions that are under consideration for a contract.
- e. No contracts will be authorized for work described and established under government job descriptions for government employees to include chaplains, chaplain assistants, GS secretaries, GS budget analysts, and other GS employee job descriptions.

- f. Multiyear or Blanket Purchase Order (BPO) contracts. Because NPS contracts are an exception, they are also limited in scope. Although regulations allow for multi-year contracts or blanket purchase orders/agreements (BPA) in certain cases, the type of NPS contracts normally utilized by the Fund are limited to an intermittent or temporary basis (periods not to exceed 1 year). This means that each and every year the contract cycle must be repeated: the need must be reassessed and recertified as a bona fide need; new advertising (Fair Competition Act) must be undertaken; new interview process to select a vendor must take place; and a new award process must occur. There are two key objections to the use of multi-year contracts for military religious support requirements.
- (1) First, by regulation, religious support contracts are an exception to the process of government work being conducted by government employees and that NPS contract formats must be utilized. All religious support contracts use the rules of NPS contracting that include contracts on a temporary, intermittent basis, renewed each fiscal year, and that do not go beyond the end of the fiscal year. In other words, every contract religious support requirement must be revalidated or recertified as a bona fide need each fiscal year and undergo appropriate competition to provide the best benefit to the government.
 - (2) Second, the use of funds is limited by the Bona Fide Needs rule. In essence, the rule requires that funds appropriated for a fiscal year be spent only on requirements arising during that fiscal year. The General Accounting Office (GAO) has held that services are generally a Bona Fide Need of the year in which they are rendered. In other words, Fiscal Year 99 money is available only for contractor work performed during Fiscal Year 99. If the funds are not expended, they expire and cannot be used for services during the following fiscal year.
 - (3) The primary exception to this rule is a single undertaking. A single undertaking is an effort that cannot reasonably be divided between fiscal years. To decide whether an effort is a single undertaking, first assume that the effort is cut off at the end of a fiscal year. Second, analyze the effort to the end of the fiscal year to determine whether the government has received the benefit of the work completed to that point. If there is "no benefit," it is considered a single undertaking. Generally, most religious support contracts deliver benefit to the government within the fiscal year and are not classifiable as single undertakings. This includes civilian clergy and youth ministry contracts that may be re-certified as required an additional fiscal year. The simple fact that a contract requirement is re-certified for a follow-on fiscal year does not pass the single undertaking rule.
 - (4) Military religious support contracts must satisfy the NPS contracting rules and the Bona Fide Needs rule. The contract must satisfy the single undertaking exception if it extends into the next fiscal year. If the contract does not meet the exception, then there is a violation of section 1502, title 31, United States Code, and the Antideficiency Act.

- g. The contract process requires that NPS contractors must render definable, quantifiable services or end-products for the government in accordance with AR 165-1, AR 215-4, and FAR Part 37. Each prohibit contracts that either in their scope (written statement of work) or in their execution, appear to develop an employee/employer relationship between the contractor and the government. The MACOM staff chaplain approves all requests for nonappropriated Chaplains' Fund NPS contracts for clergy, religious education coordinators, parish coordinators, and youth workers regardless of dollar amount to certify that the contract is a non-personal services contract, that an employee/employer relationship is not developed in the scope of the contract, to assess the risk of potential tax liability, and to certify that the contract statements of work do not duplicate the job descriptions of government employees.
- h. As a management control to assist Fund Managers, the MACOM staff chaplain must approve any NAF Chaplains' Fund NPS contract of \$25,000 or more before award. Such contracts must also be managed by the local or regional APF or NAF contracting office.
- i. The contract cost for the end-services must reflect actual cost. Contracts, by their nature, normally do not provide the equivalent of salary and benefits required to support an employee. To qualify as a nonpersonal services contract, contract vendors should be able to demonstrate that they are available for multiple contracts with many different agencies and activities, both civilian and government. Contract costs for Chaplains' Fund NPS contractors are determined by the following criteria. There is no implication of hierarchy or importance in the order of this list.
 - (1) Appropriate competition.
 - (2) DACH/MACOM/Command guidance.
 - (3) Local Chaplains' Fund SOP based upon current guidance.
 - (4) Market surveys of comparable services in the geographical area where the service is rendered.
 - (5) Funds availability.
 - (6) Mission requirements (the needs of the government).
- j. Because there is no employee/employer relationship between the Fund and the contractor, the contractor is not "supervised" as an employee. A contractor is not a member of the chapel staff. Contractors perform the end-service as defined in the statement of work and then are paid only upon submission and certification of an invoice. Only payments against contract line items are authorized to a contractor.
- k. Payment for travel involved in fulfilling contractual services is authorized when identified as a contract requirement. Payment for travel to and from home is prohibited.
- l. DACH Management Control Evaluation Checklist for contracting for civilian clergy services is in AR 165-1, Appendix B.

Section XIV
Property

4-61. Property references

- a. AR 215-1 and AR 215-4.
- b. AR 710-2, Supply Policy Below the Wholesale Level.

- c. AR 735-5, Basic Policies and Procedures for Property Accounting.
- d. DA Pam 165-18, chapter 6, Logistics for additional discussion of property procurement and management.

4-62. Property management principles

- a. Property may be obtained by purchase, authorized donation, transfer from another NAFI, or transfer from DOD excess property.
- b. The Fund Manager determines the use of property given to the Chaplains' Fund. Property will not be accepted under conditions of any special use specified by the donor and will not be identified with the name of any individual donor or person; however, Army organizations and units may be identified as donors of property.
- c. Funds normally may not "value" donated property for IRS Tax purposes, but may only acknowledge receipt of the donated property. A qualified, independent appraiser should appraise donated property before being accepted by the Fund.
- d. The Fund Manager must protect property from loss, damage, abuse, or misuse with normal property accountability procedures.
- e. The Fund Manager will conduct a physical inventory of all nonexpendable Fund property each year. A record of this inventory will be retained in the permanent administrative files of the Fund.
- f. Nonexpendable property acquired by the Fund will be entered on DA Form 4924 (Chaplains' Fund Property Record) showing date of acquisition and actual cost or appraised value. If the value of the item is unknown, the item may be professionally appraised, or comparative value may be estimated from current supply catalogues. All donated items will be identified as such. The form is available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM.
- g. Property will be permanently marked and numbered for identification and inventory purposes. The identification number will consist of the initials of the Chaplains' Fund and a sequential number assigned by the Fund Manager. These sequential numbers become permanent to the property identified. If the property is dropped from the Property record, the number is retired and not re-used.
- h. Drop property lost, damaged, destroyed, or worn out through normal use, not involving individual culpability or pecuniary liability, from accountability. Sell or salvage unserviceable property (except consecrated items). Dispose of unserviceable consecrated items in a manner acceptable to the faith group for which they were consecrated.
- i. Document everything that is done to avoid the appearance of a conflict. Keep records of property actions in the permanent administrative files of the Fund. A typical permanent administrative file of the Fund should include records of all property transactions back to the purchase of the first item of nonexpendable property by the Fund.

Section XV Personnel

4-63. Employees of the Fund

The Chaplains' Fund does not have employees, either full or part time. Chaplains' Funds do not have a personnel management system. AR 165-1 states that Chaplains' Funds will not hire or employ civilians, off-duty military personnel, chaplains, or chaplain assistants.

4-64. Contracting versus employment

Contracting for end products or services is different from employing individuals to perform government work. Contractors are not government employees and government employees are not contractors. The government may “hire” employees to perform government work who are subject to direct supervision by the government and receive general salaries and benefits. The government may “contract” with a specific vendor to provide products or services that supplement the work accomplished by government employees. An employee receives an hourly wage. A contractor receives a payment based on the cost of the specific product or service.

4-65. Conflict of interest

Government employees are required to avoid even the appearance of a conflict of interest or favoritism in the contracting process and to comply with the standards of conduct in contracting (see the FAR) and the Joint Ethics Regulation (JER). The following policies are stated in AR 165-1 and repeated here:

- a. Chaplains' Funds will not hire employees nor have an employee personnel support system.
- b. Chaplains or chaplain assistants will not be contracted by nor receive direct compensation of any kind from the Chaplains' Fund.
- c. Immediate family members of chaplains, chaplain assistants, and DoD civilians may be contracted by the fund except for the following:
 - (1) Immediate family members of the fund manager and fund clerk.
 - (2) Immediate family members of CPBAC members.
 - (3) Immediate family members of the chaplain-in-charge of the service or activity for which the services are being contracted.
- d. Contracts will not be awarded to any government or NAFI employee, either civilian or military, or to any organization substantially owned or controlled by one or more government or NAFI employees. An exception may be granted if—
 - (1) The Fund's needs cannot otherwise be met or some other compelling reason exists; and,
 - (2) The exception is approved in writing by the installation commander or designee.
- e. These policies are intended to avoid any conflicts of interest and appearance of favoritism or preferential treatment between—
 - (1) An employee's interests and their official duties; and,
 - (2) Family members and the official responsibilities of their sponsor.

Section XVI Accounting

4-66. Accounting system

- a. All Chaplains' Funds use a single entry, cash accounting system to record receipts and disbursements and render periodic statements of operation and net worth of the Fund.
- b. Because most NAFIs use a double entry, accrual accounting system in their day-to-day management and financial reporting, the detailed requirements of such accounting as set forth in the AR 215 series do not apply to Chaplains' Funds. Fund Managers should make commanders, auditors, and inspectors aware of this distinction to avoid misunderstandings about the management and accounting of Chaplains' Funds.
- c. Rendering a periodic statement of net worth ensures a timely and accurate picture of the financial status of the Fund. The maintenance of records provides a clear audit trail of all monies processed through the fund and protects the Fund Manager from reproach. This accounting system, though simple in concept, keeps the PEs, the chaplain, and the commander informed as to the status of the Fund.
- d. The Central Accounting or Purchasing Offices do not account for chaplains' Funds on installations.

4-67. The COA account listing

The Chaplains' Fund Chart of Account (COA) account list is established at OCCH and, since it standardizes the accounting procedures, must not be changed at any other level. The COA list is the heart of the Chaplains' Fund accounting system. Each COA acts as a General Ledger Account Code (GLAC). The COA is a three digit numeric code that shows the GL account for income, expenses, and internal transfers. The 100 series codes record income transactions. The 200 series codes record expense transactions. The 300 series codes record internal transfers and other actions.

- a. The Chaplains' Fund COA account list for Income codes is:

100	Regular Chapel Offerings
101	Receive Designated Offerings
102	Donations
103	Grants
104	Interest Income
105	Proceeds from Sale of Fund-Owned Property
106	Adjustments in Favor of Fund
107	Inter-Fund Transfers (Fund-to-Fund In-Bound)
108	RIMP Adjustment-Reimbursement

- b. The Chaplains' Fund COA account list for Expense codes is:

200	1.5% transfer
201	Mandatory Drawdown (30%)
202	Travel and Transportation of Persons
203	Travel and Transportation of Things
204	Rentals—(Equipment and Facilities)
205	Communications
206	Contractual Services

207	Supplies
208	Equipment (unit cost over \$100.00 each)
209	Pay Designated Offerings (External)
210	Insurance
211	Bank Charges
212	Replenish Petty Cash
213	Adjustment Against the Fund
214	Inter-Fund Transfer (Fund-to-Fund Out-Bound)
215	RIMP Adjustment-Loss

c. The Chaplains' Fund COA account list for Internal Transfers and Other Action codes is:

300	Internal Transfer Between Accounts
301	Pay Designated Offering (Internal)
302	Internal Transfer Community Sub-account

4-68. The income audit trail

The income audit trail is introduced by the basic task of “safeguarding an offering.” The income audit trail is normally the weakest management control process of the Fund and the process with the highest risk for potential loss of funds or for errors in accounting for receipts.

- a. The key points of the Income Audit Trail, Collection, Offering Control Sheet, Safeguarding, Deposit, Voucher, and Reports, are described below:
 - (1) *Collection.* The actual collection of offerings starts the income audit trail even though the first piece of paper does not appear until the receipts are counted and recorded on an offering count sheet. The government's interest for safeguarding assets begins once a donation is placed in the offering plate. The offering plates must be kept in plain view of the congregation until removed for counting. At all times, the offering should be in line-of-site of at least two individuals to avoid reproach.
 - (2) *Offering Control Sheet.* The DA Form 7396 is a standard, serial numbered, and controlled form. They will be numbered consecutively within each fiscal year. Serial numbers are assigned at the local level. They are accountable forms and must be signed for from the Fund Manager by the chaplain assistant in charge of the service. The Fund Manager maintains a log of the serial numbered sheets and who signed for them.
 - (a) The offering is counted by at least two members of the congregation and the results recorded on an Offering Control Sheet. The chaplain assistant assigned to the service verifies the count. The chaplain in charge of the service verifies that a service was conducted, an offering taken, and that appropriate management controls were in place. The chaplain in charge is ultimately responsible for the process of safeguarding the offering until it is deposited in the bank.

- (b) Make at least four copies of the Offering Control Sheet. The original is filed in the chapel files. The second copy is placed with the deposit slip along with the offering deposit. The third copy is forwarded to a sub-account (PE) administrator. And the fourth copy is forwarded directly to the Fund Manager as a crosscheck to the copy that is included in the bank deposit. The Fund Manager checks the serial numbered sheet back into the log book.
 - (c) An Offering Control Sheet is also an attendance record. A sheet must be filled out for every service whether or not an offering is received. Annotate that no offering was received on the face of the sheet.
 - (d) The Fund Manager and Clerk must assure that an Offering Control Sheet is received for every scheduled service. In the event no service is held or no offering is taken, an Offering Control Sheet must still be submitted in accordance with (c) above. A list of all scheduled services must be maintained for the purpose of accountability.
- (3) *Safeguarding.* An offering, once it is counted and recorded on an Offering Count Sheet, is kept in a standard safe until it can be directly deposited in the bank.
 - (4) *Deposit.* Offerings are deposited within one banking day of receipt. A standard deposit slip is completed to verify the amount of the deposit.
 - (5) *Income voucher.* The completed deposit slip and a copy of the offering count sheet is reviewed by the Fund Manager and the Fund Clerk. The total amount of the offering is then vouchered by sub-account into the accounting system.
 - (6) *Reports.* The income audit trail is completed when each sub-account receives their reports and verifies the accuracy of the income received by cross-checking the deposit with other supporting documents such as the sub-account copy of the collection count sheet. Reports could include the sub-account level GL or statement of operation and net worth.

4-69. The expense audit trail

The general nature and scope of the expense (versus the income) audit trail is introduced using the acronym VIPS. This acronym stands for Voucher, Invoice, Purchase Instrument, and Supporting Documents. Every expense transaction is identified and tracked using the expense voucher number that is a sequential number by fiscal year. Every document that supports a specific purchase must be annotated with the primary tracking number.

- a. The expense audit trail includes the CMRP at the beginning and the various reports available from the CMRP and the NMS software systems at the end.
- b. The key points of the Expense Audit Trail, CMRP, Purchase Instrument, Invoice, Voucher, Payment Instrument, Supporting Documents, and Reports are described below:
 - (1) *CMRP.* The CMRP is the starting point for the audit trail. The CMRP, once approved by the commander, is the authorizing document for the Fund Manager to purchase goods and services.

- (2) *Purchase instrument.* A purchase instrument document must be chosen to purchase the goods or services. The types of purchase instrument documents include petty cash voucher, debit card receipts, the IMPAC credit card receipt, purchase orders, and contracts. In this case, a receipt serves as both the purchase document and the payment document.
- (3) *Invoice.* Once goods and services are received from a purchase order or contract purchase document, vendors normally supply an invoice for payment. The request for payment invoice then drives the requirement for a voucher. In the case of debit card and IMPAC card purchases, invoices are not required.
- (4) *Voucher.* There are several types of expense vouchers depending upon the type of purchase instrument chosen. The basic disbursement voucher is used for purchase order and contract procurements. There are also petty cash, debit card, and IMPAC card vouchers. The assigned voucher number is the primary tracking number for the completed procurement action.
- (5) *Payment instrument.* The form of payment may be petty cash, check, or electronic transfers (ATM, debit, credit cards).
- (6) *Supporting documents.* Supporting documents include any document that directly supports the specific procurement action and adds to the clarity of the purchase.
- (7) *Reports.* Reports include GL entries showing the deduction of the expense from the account to review and analysis reports. The reports verify the accuracy of the transaction.

4-70. Vouchers

Vouchers are the basic requirement of government accounting systems. Every receipt and disbursement transaction of the fund is required to be recorded on a voucher.

- a. The voucher is the basic authority for finance officers to make payments of government obligations, the verification for the receipt of income, and are the source documents to an audit. All transactions of the fund are required to be supported by voucher documentation.
- b. DA Form 5766 will be used to record all cash receipts and payments, except petty cash transactions. Vouchers will be prenumbered consecutively in each fiscal year. The nature of the transaction will be clearly described and the sub-account identified on each voucher. Vouchers recording receipt and disbursement of designated offerings will include a copy of the announcement to the congregation as a supporting document, stating the purpose of the designated offering.
- c. Invoices from vendors, cash register receipts, and debit/credit card receipts will be attached to the original voucher as supporting documents, and marked "paid," dated, and initialed, together with voucher number and payment instrument number (check or debit/credit card).
- d. DA Form 1994 will be used to support and record payments from petty cash. Vouchers will be numbered consecutively within each fiscal year. Each DA Form 1994 will be consolidated to a DA Form 1993 to voucher for replenishment of the petty cash fund. DA Form 1992 (Nonappropriated Fund Receipt Voucher) will be used to provide a receipt to the individual for petty cash received as a reimbursement.

4-71. Recording

Government accounting systems are required to record transactions. DA Form 4922 (Figure 4-9), DA Form 4922-1, DA Form 7391 (Chaplains' Fund Primary Account Sub-Ledger), and DA Form 7390 (Chaplains' Fund Sub-Account Ledger)(Figure 4-7) will be used to record receipts and expenditures. Reproducible copies of DA Form 7390 and DA Form 7391 (Figure 4-8) may be obtained from Office, Chief of Chaplains, (DACH-IMR), 2511 Jefferson Davis Highway, Arlington, VA 22202-3907. These forms are also available on the worldwide web at www.usapa.army.mil and the Army Electronic Library (AEL) CD-ROM.

4-72. Financial statements

Government accounting systems are required to produce audible financial statements that certify the financial position of the account. DA Form 2249 and DA Form 4926 are the two primary reports for certifying the financial position of the Fund.

- a. DA Form 2249 is used to record the financial position of the fund. This statement is prepared at the close of each calendar month to show receipts and payments by Prime Account. The report shows the cash balance at the beginning of the month, adds receipts, subtracts payments, and provides the cash balance at the end of the month for each Prime Account. The prime account balances added together are the cash in bank subtotal. The amount in the Petty Cash fund is added to the cash-in-bank subtotal to give the cash Net Worth of the Fund.
- b. DA Form 4925 will be used to certify the financial position of the Fund only when there is a change of Fund Manager.
- c. DA Form 4926 serves as the balance sheet for the single entry cash system of the Chaplains' Fund. Because Chaplains' Funds do not use a double entry, accrual accounting system, they are exempt from the requirement to prepare standard double entry accounting balance sheet projections.

4-73. Reports

- a. *The MWR reporting system.* Chaplains' Funds are not part of the MWR reporting system outlined in AR 215-1 except for the DOD requirement for an Annual Report. Information required by that regulation and by DOD will be provided by DACH. Reports that are required of Chaplains' Funds by other DA or DOD agencies would be forwarded through the MACOM to DACH-IMR.
- b. *Quarterly reports.*
 - (1) Mandatory transfer of 1.5 percent of gross receipts from all nonexempt activities is made quarterly through the MACOM to the DA Chaplains' Fund. Suspense for transfers is 45 days following the end of the quarter.
 - (2) Send quarterly reports through the MACOM to ATTN: DACH-IML, Office Chief of Chaplains, 2511 Jefferson Davis Highway, Arlington, VA 22202-3907.
- c. *Annual reports.* An annual report, the DA Form 4926-R will be prepared and submitted by each Chaplains' Fund and forwarded through the MACOM command chaplain to ATTN: DACH-IMB, Office, Chief of Chaplains, 2511 Jefferson Davis Highway, Arlington, VA 22202-3907, to arrive not later than 45 days after the close of the fiscal year, or 15 November. The MACOMs will consolidate reports received from subordinate funds.
 - (1) All income to the fund (receipts), to include grants, will be reported by COA in Section A (Income/Expense Statement) under Operating Income.

- (2) All expenditures (disbursements) by the Fund, to include the 1.5 percent Quarterly Transfer and the 30 percent Drawdown disbursements, will be reported by COA in Section A under Operating Expenses.
 - (3) The cash position reported on the final month of the fiscal year Statement of Operations and Net Worth will be the cash position (net worth) of the Fund for the fiscal year, as reported in sections B and C of the Annual Report.
 - (4) Subtracting the total operating expenses from the total operating income reported in Section A will give the net income to the Fund for the fiscal year.
- d. *Status report.* MACOM chaplains will report any change in the status of Chaplains' Funds within their commands (for example, establishment, consolidation, transfer, disestablishment, or change of name or address) to DACH-IMR.

Section XVII

Accounting Procedures

4-74. Bank statement reconciliation process

A sample bank statement reconciliation format is shown in figure 4-1.

- a. The amount of cash that the bank reports each month must be reconciled to the amount of cash that is reported in the checkbook balance, the Statement of Operations and Net Worth and the GL. The periodic Bank Statement must be reconciled when you receive it. This process assists the Fund Manager in discovering accounting errors by the bank or by the Fund and is an important financial statement for reporting the state of the Fund. Normally, each bank checking account periodic statement comes with a format to reconcile your account. The following instructions pertain to a general two-step reconciliation process that is common to most simple checking accounts.
- b. To reconcile bank accounts (Step 1 is shown in figure 4-2 and Step 2 is shown in figure 4-3):
 - (1) First, organize the records. Put any canceled and processed checks received with the bank statement into numerical order and check them against the bank statement record. Make sure all the processed checks are recorded.
 - (2) Next, reconcile the bank statement to the check register:
 - (a) Step 1 provides a current balance for the cash in bank. On the bank reconciliation form start with the balance shown on the bank statement. Add any deposits not shown on the statement but are shown in the checkbook. List, sum, and subtract all checks written but not shown on the bank statement. This process provides the Step 1 balance.
 - (b) Step 2 provides a current checkbook balance. On the bank reconciliation form enter the checkbook balance. Add any deposits and other credits not already recorded. Add any interest from the bank statement. List, sum, and subtract any service charges and other charges not already recorded from the bank statement.
 - (3) The bank statement is reconciled to the check register when the balance of Step 1 is equal to the balance from Step 2.
 - (4) The Fund Manager certifies that the bank statement is reconciled with signature and date of reconciliation. A signature block may be used.

- (5) Next, reconcile the reconciled bank and checkbook balance to the SONW and GL. Make sure all vouchers are processed. If all vouchers are correct and processed and all income and expense actions are recorded in the check register, then the balances of the SONW, GL, check register, and bank statement should all be equal. When they are, the Fund is reconciled.

4-75. Investments

Chaplains' Funds will not hold cash reserves in long-term investment instruments. Under normal circumstances, it is not appropriate to accumulate NAF Chaplains' Fund funds in investment accounts.

- a. Funds held in applicable and approved Special Project Sub-accounts may be invested in principle-preserving, liquid, short-term investment instruments, such as savings accounts and certificates of deposit, which mature within the term of the Special Project. The Fund determines the amount to place in investment accounts. These accounts may include certificates of deposit, bonds, or fixed savings accounts that would mature within 12 months from opening/initial deposit or the term of the Special Project whichever is sooner. Terms greater than 12 months are considered long-term and are not authorized by DACH.
- b. The Fund determines total dollar amount (not percentage) of involvement from participating sub-accounts.
- c. The local Chaplains' Fund SOP should be updated to add the provisions regarding Investments. In addition, a memorandum of record should be posted regarding each specific investment account that includes, at minimum, purpose, list of participants and amounts, and the redistribution plan upon maturity, for example, back to original sub-accounts (with interest) or applied to some activity, special project, or specific purchase. An update is presented at the next CPBAC for record purposes.
- d. Typical investment account procedures.
 - (1) The Fund Manager creates an Activity (01 Prime) Sub-account called "Investment."
 - (2) A Transfer Voucher is used to move funds into this 01 Account with COA 300.
 - (3) The Bank does an electronic transfer of funds to remove the dollars from the checking account to the investment account.
 - (4) The Fund Manager deducts the investment amount from the checkbook using the "Other Adjustments" block. The Transfer Voucher number is recorded in the checkbook next to the dollar amount. This allows for the deduction out of the checkbook of funds no longer immediately available.
 - (5) The Statement of Operation and Net Worth will continue to reflect total cash worth of the Fund. When the checkbook is reconciled, the Manager must include the invested amount to reconcile the checkbook, SONW and Investment total on the reverse of the Bank Statement.
- e. Interest accounting:
 - (1) If the Investment is set up where the Fund would receive a record of quarterly interest received, then the Fund Manager will record that interest amount on an Income Voucher and place the amount in the 01 Account.
 - (2) If interest payment is not credited until the maturity date of the certificate, that is when the Fund Manager will record interest received.

- f. Actions upon maturity and investment is “cashed in”:
 - (1) Fund Manager records interest payment using an Income Voucher.
 - (2) The Fund Manager/CPBAC, based on the SOP, determines how to dissolve 01 Investment Sub-account:
 - (a) If the investment is to be returned to sub-account participants, the Fund Manager will calculate the percentage of interest due each sub-account. A Transfer Voucher (COA 300) is used to return the dollars (with interest).
 - (b) If it is to be transferred for another purpose, appropriate action will be done to transfer the Investment to whichever activity, special project, or sub-account(s) will make the purchase.
 - (c) In either of the above cases, the Fund Manager, after completing the transfer, will record the total Investment dollars plus interest in the checkbook on the “Other Adjustments” line. Again, the Transfer Voucher will be annotated next to the dollar amount.
- g. The investment should not be “rolled over.” The intention of the regulation is defeated when a Fund cashes in a term investment, accepts the interest, and then reinvests the same principal for another term.

4-76. Savings account

- a. The savings accounts are generally in two forms—Statement Savings in which transactions are recorded on the monthly bank statement or Passbook Savings in which transactions are recorded in a small, bank-issued book. Both of these forms are simple savings accounts. These are liquid, immediate cash assets (versus investments), which could be transferred back to the checking account at anytime without any form of interest penalty.
- b. Savings accounts provide a means for the Fund to hold dollars for seasonal activities, special projects, or specific purchases.
- c. Establishment procedures would be processed the same way as for the Investment Sub-account. There is no liquidation date.
- d. Income:
 - (1) The account can be increased either by a Designated Offering or transfer of dollars from a sub-account. In either case, the checkbook will have the funds deducted referencing the Transfer Voucher number.
 - (2) Interest accounting: When interest is received, it is recorded using an Income Voucher. If the account is a Passbook type, a manual entry is done to update said book.
- e. The SONW will continue to reflect total cash worth of Fund. Reconciliation is done in the same way as for an investment.
- f. When purpose or need of savings dollars occur, the Fund Manager will follow the SOP to transfer dollars back into checking. Again, the checkbook will be annotated with the return of the funds to checking account, citing the Transfer Voucher number.

4-77. Seasonal activities, project helping hand, and other special projects

- a. Investing seasonal activities funds:

- (1) Seasonal activities funds are those that are part of a specific chapel season (for example, Christmas, Passover, and Vacation Bible School (VBS)). Funds placed in the investment or savings subaccount would be to support items other than standard supply items.
 - (2) "Standard" supply items would include such things as decorations, specific candles, or other religious consumable supplies. These items should be budgeted for in the CMRP.
 - (3) Examples of specific activities in which funds would be placed in the investment or savings could include Cantatas, VBS support, Special Programs (Holy Day Suppers), Thanksgiving food baskets or Christmas Toy, Food or Helping Hand programs.
 - (4) Seasonal Special Projects are defined in the local SOP. It may be determined locally to monitor invested/saved dollars by creating a Prime 02 (Special Projects) account for each activity, versus a "lump sum" account, once approval from DACH is received. Prime 02 sub-accounts are exempt from the 30 percent Drawdown.
 - (5) Creation of the Prime 02 sub-account is the only difference for accounting as detailed for investment and savings accounts.
- b. Investing PHH funds:
- (1) The Project Helping Hand (PHH) (or similar crisis ministry accounts) are ongoing Special Project accounts. The complete PHH account should be defined in the local SOP.
 - (2) The ongoing account should have a ceiling amount to avoid an excess build up of dollars. This ceiling is based on an average amount used, for example, over a 6-month period. Provision should be made for a minimum amount in which replenishment would occur, either by transfer or designated offering.
 - (3) Ongoing PHH funds are not held in investment or savings accounts.
- c. Investing other special projects funds:
- (1) Other Special Project funds are accounted for under a Prime 02 sub-account.
 - (2) Definition is determined by local CPBAC and approved by DACH. These can range from purchase of a specific item or items to a type of Outreach Program (such as, support of a local orphanage). Each Special Project is defined in the local SOP.
 - (3) The type of investment or savings account used will be determined based on end date of Special Project (when applicable). Accounting will occur as defined in previous paragraphs.

4-78. Ratification of unauthorized commitments

- a. *Unauthorized commitment.* An unauthorized commitment of the Chaplains' Fund is any procurement, purchase, promise, or obligation made by anyone other than the Fund Manager without the Manager's explicit authorization. AR 165-1, Chapter 14, states that the Fund Manager is the purchasing and contracting officer of the Fund. Only Fund Managers acting within the scope of their authority may authorize purchases or enter into contracts on behalf of the Fund.

- b. *Ratification.* Ratification is the act of approving an unauthorized commitment, by an official who has the authority to do so, for the purpose of paying for services or supplies provided to the Fund as a result of the unauthorized commitment. A contractual commitment that is invalid solely because the individual who made it lacks the authority may be made valid by ratification.
- c. *Ratification authorities.* For unauthorized commitments of \$2,500 or less, the ratification authority is the installation staff chaplain. Designation for ratification may not be made below the installation staff chaplain. The Installation Commander or designee is the ratification authority for unauthorized commitments that exceed \$2,500.
- d. *Screening questions.* The ratification authority should investigate completely all actions regarding the unauthorized commitment. The investigating officer should determine the answers to the following questions:
 - (1) Was there an obvious attempt to defraud the government?
 - (2) Did the person making the unauthorized commitment benefit financially from this action?
 - (3) Did the government benefit as a result of this action?
 - (4) Was the religious program furthered through this action?
- e. *Requirements.* Ratification is permitted only if all of the following requirements are met:
 - (1) The Fund has obtained a benefit resulting from unauthorized commitment (supplies or services must have been delivered to, and accepted by, the Fund).
 - (2) The resulting procurement would otherwise have been proper if it had been authorized or made by the Fund Manager.
 - (3) The Fund Manager determines that the price is fair and reasonable.
 - (4) Funds to make such payment are available.
- f. *Ratification investigation.* If the religious program was advanced, and there was no obvious effort to defraud, then the action should be ratified by the ratification authorities and brought before the CPBAC for record and payment can be made. The ratification investigation should be documented as supporting documents to the payment voucher.
- g. *Procedures.* Each unauthorized commitment must be submitted to the ratification authority for review according to the procedures below:
 - (1) The individual who made the unauthorized commitment will prepare and sign a statement of all pertinent facts, covering at a minimum, the following matters:
 - (a) Why normal procurement procedures were not followed.
 - (b) What bona fide CMRP requirement necessitated the commitment.
 - (c) Whether any benefit was received, and its value.
 - (d) Copies of all relevant documents including orders and invoices.
 - (2) This signed statement will be forwarded to the Fund Manager who in turn will:
 - (a) Review the documentation for accuracy and completeness and obtain further documentation if deemed necessary.

- (b) Describe the measures taken to prevent a recurrence of unauthorized commitments, including a description of any disciplinary action (to be) taken.
 - (c) If necessary, obtain a written opinion from legal counsel on whether or not there is factual and legal basis for ratification of the unauthorized commitment.
 - (d) Make a recommendation for or against ratification.
- (3) The Fund Manager forwards the documentation above to the proper ratification authority.
 - (4) For unauthorized commitments of \$2,500 or less, the Fund Manager will forward his or her recommendation to the Installation staff chaplain who, upon review of the complete file, may authorize the ratification if he or she deems it to be in the best interest of the Fund and the religious program. The staff chaplain may also direct other disposition as appropriate. If the ratification authority authorizes the ratification, he or she will return the file to the Fund Manager for issuance of appropriate procurement documents and/or payment. For unauthorized commitments that exceed \$2,500, the Installation staff chaplain will forward his or her recommendation for ratification to the Installation commander.

4-79. Manual fund accounting procedures

The manual Chaplains' Fund accounting process establishes the basic cash accounting process of the Chaplains' Fund. This process is automated with the latest version of the Nonappropriated Chaplains' Fund Management (NMS) software. Also, the manual process will be used when the failure of the NMS software, computer hardware, or other circumstances prevent the use of the automated NMS software. This section outlines the general use of the manual NMS forms.

- a. *CMRP*. The approved CMRP, subject to the provisions of AR 165-1, Chapter 14, is the document that authorizes the Fund Manager to allow disbursements from the Chaplains' Fund. Funds must be available in the sub-account for the expense. A PE makes a request to procure a good or a service from the Chaplains' Fund. The Fund Manager determines if the request is included in the approved CMRP. The Fund Manager then determines that the PE's sub-account has cash on hand for the expense. The Fund Manager approves the procurement, determines the best purchase instrument (cash, check, debit/credit card, purchase order, or contract), and executes the action.
- b. *Purchase orders*. Use DA Form 1756 for purchases over \$2,500. Include all of the required information. Attach additional supporting documents as necessary. For example, a DA Form 3161 (Request for Issue or Turn-In) containing a detailed list of the items required for purchase could be attached to the Purchase Order. A sample Purchase Order is at figure 4-4.
- c. *Record outstanding purchase orders on DA Form 4923*. Maintain this record as the status of a purchase order changes. Keep a running list of the outstanding purchase orders with additional pages. This record may be kept at the sub-account level of detail if required. Create separate records by sub-account. A sample Chaplains' Fund Charge Purchase Request Memorandum Record is at figure 4-5.

- d. *Voucher*. Use DA Form 5766 for recording receipt and disbursement transactions. Receipt and disbursement transactions are normally done on separate voucher documents. However, multiple receipt transactions may be done on one voucher as can multiple disbursement transactions. Record income and expenses by the COA, Prime Account and Sub-account codes
- e. *DA Form 7390-R*. Post voucher transactions of the sub-accounts to the Sub-account Ledger by voucher number, CSA number and COA. Carry subtotals across and down on the ledger sheet. Use a separate ledger sheet for each sub-account. The sub-account ledgers are posted to the appropriate Primary Account Sub-Ledger
- f. *DA Form 7391*. Post the accumulated receipt and disbursement transactions for the Primary Account to the appropriate Primary Account Sub-Ledger by voucher number, CSA number, and COA. Carry subtotals across and down on the ledger sheet. To track by CSA you may use a voucher number more than once. Use separate Primary Account Sub-Ledger sheets for each of the active Prime Accounts. At minimum there would be a separate ledger sheet for 01 Activities, 02 Special Projects, 03 Grants, and 04 Distinctive Faith Groups. The associated Chaplains' Fund Sub-account Ledgers would be grouped under the appropriate Primary Account Sub-Ledger.
- g. *DA Form 4922 and DA Form 4922-1*. Post consolidated receipt and disbursement transactions to the GL by voucher number and purpose. Maintain a running balance of the consolidated balance of the cash assets of the Fund. Maintain the GL and associated sub-ledgers on a monthly basis. Start new ledgers each month by bringing the balance forward from the previous month.
- h. *DA Form 2249*. The SONW examines the financial data of the Fund at the Primary Account level of detail. Complete the Statement of Operations for the period (normally by the month) by posting the consolidated subtotals from the GL and the Primary Account Sub-Ledger subtotals for the month to the SONW. Recapitulate the consolidated Net Worth of the Fund by posting the reconciled cash in bank subtotal from the most recent bank statement, petty cash funds, and outstanding obligations to determine the total funds available as of the date of the statement. The SONW is a certification document and must be signed by the Fund Manager as certifying the financial position of the Fund.
- i. *DA Form 4926 (Chaplains' Fund Annual Summary Financial Data Report)*. The Annual Report examines the financial data of the Fund at the COA level of detail. Complete Section A-Income/Expense Statement by posting the consolidated COA totals from each of the Primary Account Sub-Ledgers. The memorandum notations do not figure into any subtotal calculation but is posted for information purposes. Complete Section B-Statement of Net Worth by bringing forward the beginning balance from the start of the fiscal period, posting the net income or loss for the period from Section A, posting petty cash on hand, and calculating the net worth. Post the purchase cost of fixed assets from the accountable Property record. Complete Section C-30 percent Drawdown by posting the required subtotals and calculating the amount of a Drawdown if necessary.

Section XIX Chaplains' Field Funds

4-80. Chaplains' Field Funds (CFF)

Unit commanders may establish informal field chaplains' funds during a period of deployment to provide an accounting procedure to receive donations and offerings as a result of conducting worship and supporting the practice of free exercise of religious preference in field locations. Informal field Funds depend upon and are associated with legally established Chaplains' Funds for support and protection as an instrumentality of the United States.

NOTE: The CFF are intended to operate at, and assume the level of risk of, a Petty Cash fund. The Petty Cash limit for transactions is \$500 or less. This means that single purchases should not exceed \$500. The CFF average working balances should not exceed \$500. Risk is assumed for a potential loss at the Petty Cash level due to field operations. The CFF is in concept, a decentralized Petty Cash fund. When a CFF substantially exceeds this level, then more formal accounting procedures (such as the use of the NMS accounting software) and management must be initiated.

- a. The CFF may receive offerings as an act of religious worship as well as donations during deployments on both U.S. and foreign territory. The CFF may receive funds from the sponsoring Fund.
- b. To manage these funds, commanders of any mobilized and deployed unit with an assigned chaplain may establish a temporary, informal CFF by memorandum with the approval of a sponsoring installation or MACOM Fund. The CFF is established as a Special Project sub-account by the sponsoring Fund, operated as a decentralized Petty Cash fund, and closed by the sponsoring Fund when the chaplain redeploys. Normally the NAF Chaplains' Fund at the unit's home station serves as the sponsoring Fund to anchor field operations. However, other Funds may serve this purpose. The basic concept of a temporary, informal field Fund is that it operates as a decentralized Petty Cash fund as a Special Project Sub-account to an established Fund.
- c. Commanders normally establish a CFF before deployment by a memorandum of request to the Installation or MACOM Fund Manager.
- d. A CFF is authorized to receive and disburse funds in support of unit religious activities. The CFF is normally exempt from the quarterly 1.5 percent, 30 percent Drawdown, and Community Sub-account mandatory transfers.
- e. The unit chaplain serves as the field Chaplains' Fund Manager. The unit chaplain assistant serves as the field Chaplains' Fund clerk.
- f. Field Funds are managed informally. The following are provided as guidance:
 - (1) The chaplain presides over an ad hoc field fund advisory committee of at least three members that meets as needed to recommend expenditures to the unit commander for approval. Approvals are noted in an informal field fund journal. An informal field fund journal is a simple notebook where notes of fund actions are recorded. Each member of the committee initials advisory committee actions.
 - (2) Receipts and disbursements are accounted for in an informal field Fund journal.

- (a) *Receipts.* The chaplain ensures that offerings are counted by at least two people and secured by the most reasonable means possible. The use of a locking bank deposit bag or a locking cash box and taking reasonable security measures (such as keeping the box out of public view and not holding large amounts of cash) may be considered reasonable security while in the chaplains' possession. Offerings received by the UMT are accounted for using a single entry receipt/disbursement ledger. Two verifying signatures for an offering are required.
- (b) *Disbursements.* Disbursements are also accounted for using a pocket ledger. The chaplain attempts, when practical, to procure receipts for funds disbursed reflecting the goods or services received, the date of the disbursement, the name and address of the vendor, and the vendor's verifying signature. Cash register receipts are acceptable. Normally, two verifying signatures are required for a disbursement.
- (c) *Ledger.* The suggested receipt/disbursement pocket notebook ledger should be set up using the columns shown in table 4-1.

Date	Item	Amnt Rec/Disb	Balance	Signatures
01/01/97	Opening Bal	\$100.00	\$100.00	I.A. Manager
01/15/97	Offering	22.00	122.00	Mngr/Smith
01/15/97	Supplies	(10.00)	112.00	Mngr/John
01/17/97	Donation	10.00	122.00	John/Smith

- (d) When the CFF has not received blanket authority to disburse funds from the sponsoring fund or the chaplain chooses not to disburse locally, the UMT deposits the offering with the nearest finance element (such as local Finance Support Teams) in exchange for account credit or a Treasury Check at the earliest opportunity. The Treasury Check for amounts that exceed to Petty Cash level of operations may be mailed to the sponsoring Fund. A CFF in a mature or developed theater would do banking through the Theater FAO.
- (3) On redeployment, the chaplain transfers remaining funds and/or property to the installation chaplains' fund. The sponsoring fund closes the CFF Special Project Sub-account when the chaplain redeploys and reconciles the CFF ledger with the sponsoring Fund Manager.
- (a) The CFF chaplain fund manager gives the Fund manager of the sponsoring fund the informal receipt/disbursement field ledger. The Fund Manager may have an informal audit done by a disinterested officer.
 - (b) Any residual funds in the CFF when the chaplain redeploys are deposited in the Special Project Sub-account. If the sub-account is to be closed, the local Fund SOP may determine where residual funds may be transferred internally, such as to a project Helping Hand Sub-account. It is; of course, possible to keep the deployment special project open if another deployment is expected and will take place in the near future.

Step 1		Step 2	
Balance Shown on Bank Statement	\$ 2,500.00	Balance Shown in Your Checkbook	\$ 2,400.00
Add Deposits Not On Statement	\$ 500.00	Add Deposits and Other Credits Not Already Recorded	\$ 0.00
Subtotal	\$ 3,000.00	Add Interest (if any)	\$ 125.00
List Checks Written But Not on Statement		List Service Charges and Other Charges Not Already Recorded	
Check No	Amount	Checks	
101	\$ 10.00	25.00	
106	\$ 190.00		
110	\$ 300.00		
Subtract Total \$ 500.00		Subtract Total \$ 25.00	
	\$ 2,500.00		\$ 2,500.00
	Balance \$ 2,500.00		Balance \$ 2,500.00

Figure 4-1. Sample bank statement reconciliation format

Step 1		Step 2	
Balance Shown on Bank Statement	\$ 2,500.00	Balance Shown in Your Checkbook	\$ _____
Add Deposits Not On Statement	\$ 500.00	Add Deposits and Other Credits Not Already Recorded	\$ _____
Subtotal	\$ 3,000.00	Add Interest (if any)	\$ _____
		Subtotal	\$ _____
List Checks Written But Not on Statement		List Service Charges and Other Charges Not Already Recorded	
Check No	Amount		
101	\$ 10.00		
106	\$ 190.00		
110	\$ 300.00		
Subtract Total \$ 500.00		Subtract Total \$ _____	
	\$ 2,500.00		\$ _____
	Balance \$ 2,500.00		Balance \$ _____

Figure 4-2. Sample bank statement reconciled to check register

Step 1		Step 2	
Balance Shown on Bank Statement	\$__2,500.00__	Balance Shown in Your Checkbook	\$__2,400.00__
Add Deposits Not On Statement	\$__500.00__	Add Deposits and Other Credits Not Already Recorded	\$__0.00__
Subtotal	\$__3,000.00__	Add Interest (if any)	\$__125.00__
		Subtotal	\$__2,525.00__
List Checks Written But Not on Statement		List Service Charges and Other Charges Not Already Recorded	
Check No Amount		Checks 25.00	
101 \$ 10.00		_____	
106 \$ 190.00		_____	
110 \$ 300.00		_____	
_____		_____	
_____		_____	
Subtract Total \$__500.00__	\$ 2,500.00	Subtract Total \$ 25.00	\$ 2,500.00
	Balance \$ 2,500.00		Balance \$ 2,500.00

Figure 4-3. Sample bank statement for current checkbook balance

CHAPLAINS' FUND PURCHASE ORDER AND RECEIVING RECORD				1. PO NUMBER 07-0001	
For use of this form, see DA PAM 165-18; the proponent agency is CCH					
2a. ORDER FROM (Ship/Invoice Address) Fort Hood Consolidated Fund Fort Hood, TX 27009-5500		2b. PHONE 333-444-5555		3. DATE (YYYYMMDD) 2007/04/07	
		2c. FAX 333-444-7777		4. SHIPPING INSTRUCTIONS Best Way	
2d. ACCOUNT NUMBER 57-897786		2e. STATE TAX ID NUMBER			
5. TO Religious Book Store 210 Eight Avenue Nashville, TN 33333-1212					
6a. QTY	6b. ITEM DESCRIPTION	6c. UNIT	6d. UNIT COST	6e. TOTAL	
10	Teacher Lapel Pins CC7-8001	Ea	6.25	62.50	
25	Lapel Pins CC7-8683	Ea	1.65	41.25	
15	Choir Pins CC7-1412	Ea	2.75	41.25	
				6f. SHIPPING TOTAL	
				6g. PURCHASE ORDER TOTAL	
				6.50	
				151.50	
MARK ALL PACKAGES/PAPERS/INVOICES WITH PURCHASE ORDER NUMBER					
7a. PRINTED NAME OF FUND MANAGER SFC Joshua Heshbon			7b. SIGNATURE OF FUND MANAGER		
8. NOTICES TO VENDOR					
a. No appropriated U.S. Government funds will be paid as a result of this order.					
b. This order is not valid after 90 days from the date of issuance. All items must be shipped within 90 days from the date of this PO.					
c. This is a firm order only if your price does not exceed the maximum line item or total price on this order. If you cannot perform in exact accordance with this order, withhold performance and notify the Fund Manager.					
9. RECEIVING RECORD					
a. RECEIVED VIA UPS		b. DATE (YYYYMMDD) 2007/04/15		c. CONDITION <input checked="" type="checkbox"/> GOOD <input type="checkbox"/> DAMAGED	
d. EXCEPTIONS None					
e. RECEIVED BY (Printed Name) SFC Joshua Heshbon			f. SIGNATURE		

DA FORM 1756, SEP 1999

DA FORM 1756-R, MAY 89, IS OBSOLETE

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Figure 4-4. Sample of DA Form 1756 (Chaplain's Fund Purchase Order and Receiving Record)

CHAPLAINS' FUND SUB-ACCOUNT LEDGER													4. YEAR		Page 1 of 1								
For use of this form, see DA PAM 165-18; the proponent agency is CCH													2007										
VOUCHER NUMBER	CSA	COA: 100	1. SUB-ACCOUNT CODE 04-01										2. SUB-ACCOUNT NAME			3. MONTH			INCOME TOTAL	EXPENSE TOTAL	ACCOUNT BALANCE		
			101	102	103	104	105	106	107	108	200	COA: 200	Main Post Protestant			April							
			201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	COA: 300	301	302			
07-0001	02								151.50												689.50	158.50	1,345.00
07-0002	01																						1,386.50
TOTALS			689.50						151.50												689.50	158.50	2,076.00

DA FORM 7390, SEP 1999 USAPA VI.00

Figure 4-7. Sample of DA Form 7390 (Chaplain's Fund Sub-Account Ledger)

CHAPLAINS' FUND GENERAL LEDGER For use of this form, see DA PAM 165-18; the proponent agency is CCH				Page <u>1</u> of <u>1</u>	
1. NAME OF FUND Fort Hood Chaplains Fund				2. MONTH April	
3. ADDRESS OF FUND Main Post Chapel, Fort Hood, TX				4. FISCAL YEAR 2007	
5. DAY OF MONTH	6. VOUCHER NUMBER	7. PURPOSE OR DESCRIPTION	8. INCOME	9. EXPENSE	10. BALANCE
01		BALANCE BROUGHT FORWARD			150,166.50
16	07-0001	Pay Religious Bookstore		158.00	150,008.50
20	07-0002	Receive Designated Offering	689.50		150,698.00
11. TOTALS			689.50	158.00	150,698.00

Figure 4-9. Sample of DA Form 4922 (Chaplains' Fund General Ledger)

CHAPLAINS' FUND STATEMENT OF OPERATIONS AND NET WORTH		1. FISCAL YEAR								
For use of this form, see DA PAM 165-18; the proponent agency is CCH		2007								
2. NAME OF FUND Fort Hood Chaplains Fund		3. ADDRESS OF FUND Fort Hood, TX								
4. MONTH March		5. YEAR 2007								
6. SUB-ACCOUNT N/A (Consolidated)										
LINE	PRIMARY ACCOUNTS	CONSOLIDATED TOTAL	01 ACTIVITIES	02 SPECIAL PROJECTS	03 GRANTS	04 DISTINCTIVE FAITH GROUPS	05	06	07	
1	CASH BALANCE, BEGINNING OF MONTH	175,560.00	30,125.00	15,135.00	1,500.00	128,800.00				
2	RECEIPTS	5,570.00	1,575.00	250.00	0.00	3,745.00				
3	TOTAL (1 + 2 = 3)	181,130.00	31,700.00	15,385.00	1,500.00	132,545.00				
4	PAYMENTS	30,963.50	10,125.00	500.00	0.00	20,338.50				
5	CASH BALANCE, END OF MONTH (3 - 4 = 5)	150,166.50	21,575.00	14,885.00	1,500.00	112,206.50				
RECAPITULATION OF NET WORTH										
6	CASH IN BANK <i>(Equals Line 5)</i>	150,166.50	21,575.00	14,885.00	1,500.00	112,206.50				
7	PETTY CASH	500.00	100.00	0.00	0.00	400.00				
8	FUNDS ON HAND (6 + 7 = 8)	150,666.50	21,675.00	14,885.00	1,500.00	112,606.50				
9	OUTSTANDING OBLIGATIONS	10,577.00	4,500.00	0.00	0.00	6,077.00				
10	NET WORTH/TOTAL FUNDS AVAILABLE (8 - 9 = 10)	140,089.50	17,175.00	14,885.00	1,500.00	106,529.50				
7a. PRINTED NAME AND GRADE OF FUND MANAGER SFC Seth Heshbon		7b. SIGNATURE OF FUND MANAGER					7c. DATE (YYYYMMDD) 2007/04/03			

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DA FORM 2249-R, MAY 89, IS OBSOLETE

DA FORM 2249, SEP 1999

Figure 4-10. Sample of DA Form 2249 (Chaplain's Fund Statement of Operations and Net Worth)

CHAPLAINS' FUND ANNUAL SUMMARY FINANCIAL DATA REPORT			
For use of this form, see DA PAM 165-18; the proponent agency is CCH			
1. NAME OF FUND Fort Hood Chaplains' Fund	2. FISCAL YEAR 2006	3. NAFI CODE YT9	
4. ADDRESS OF FUND Main Post Chapel Fort Hood, TX		5. SUB-ACCOUNT N/A (Consolidated)	
SECTION A - INCOME/EXPENSE STATEMENT			
OPERATING INCOME		OPERATING EXPENSES	
Regular Chapel Offerings	470,450.00	1.5% Transfer	12,080.00
Receive Designated Offerings	270,899.00	Mandatory Drawdown (30%)	0.00
Donations	60,776.00	Travel and Transportation of Persons	3,775.00
Grants	12,500.00	Travel and Transportation of Things	1,150.00
Interest Income	2,690.00	Rentals (Equipment and Facilities)	10,500.00
Proceeds from Sale of Fund-Owned Property	500.00	Communications	500.00
Inter-Fund Transfers (Fund-to-Fund In-Bound)	0.00	Contractual Services	290,450.00
RIMP Reimbursement	0.00	Supplies	220,870.00
		Equipment (unit cost over \$100.00 each)	8,900.00
		Pay Designated Offerings (External)	250,890.00
		Insurance	3,556.00
		Bank Charges	876.00
		Replenish Petty Cash	11,575.00
		Inter-Fund Transfer (Fund-to-Fund Out-Bound)	0.00
		RIMP Loss	0.00
TOTAL OPERATING INCOME	817,815.00	TOTAL OPERATING EXPENSES	815,122.00
NET INCOME OR LOSS FOR FISCAL YEAR (Income less Expenses)		2,693.00	
Adjustments in Favor of the Fund	0.00	Adjustments Against the Fund	0.00
Net Adjustments in Favor or Against the Fund		0.00	
Memorandum: Designated Offerings Transferred Internally		20,009.00	
SECTION B - STATEMENT OF NET WORTH			
Net Worth Beginning 1 October	2006 (Year)	176,550.00	
Net Income or Loss for Period 1 October thru 30	2007 (Year)	2,693.00	
Net Adjustments in Favor or Against the Fund		0.00	
Add Petty Cash		500.00	
Total Net Worth Per Balance Sheet		179,743.00	
Memorandum: Purchase Cost of Fixed Assets		189,766.00	
SECTION C - 30% DRAWDOWN			
Total Operating Income	817,815.00	Total Net Worth	179,743.00
Less Income from Exempt Sources	- 36,000.00	Less Actual Balance from Exempt Sources	- 23,500.00
Adjusted Income	781,815.00	Adjusted Net Worth	156,243.00
Multiplied by 30%		Less 3-Month Operating Balance	234,544.50
3-Month Operating Balance	234,544.50	Less Outstanding Purchase Orders	12,000.00
		Result	-90,301.50
Amount of Drawdown (if necessary)		0.00	

DA FORM 4926, SEP 1999

DA FORM 4926-R, MAY 89, IS OBSOLETE

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Figure 4-11. Sample of DA Form 4926 (Chaplains' Fund Annual Summary Financial Data Report)

CHAPLAINS' FUND OFFERING CONTROL SHEET For use of this form, see DA PAM 165-18; the proponent agency is CCH				CONTROL NUMBER <i>(An offering control sheet must be submitted if a service is scheduled.)</i> 07-0001			
SECTION I - ADMINISTRATIVE DATA							
1. DATE (YYYYMMDD) 2007/04/20	2. SUBACCOUNT 04-01	3. LOCATION Main Post Chapel		4. TIME 1100	5. DENOMINATION Protestant		
6. ATTENDANCE 180	7. COMMUNICANTS N/A		8. SERVICE CONDUCTED BY CH (CPT) Timothy Quartus				
9. DESIGNATED OFFERING FOR <i>(Designated offerings must be announced to the congregation before collection. Attach copies of printed announcement to this sheet.)</i> American Bible Society						10. AUTHORITY CMRP CSA 1	
SECTION II - OFFERING CONTROL RECORD							
11a. U.S. DOLLARS - CHECKS		11b. U.S. DOLLARS - COIN			11c. FOREIGN CURRENCY		
CHECK NO./NAME	AMOUNT	DENOM	QTY	AMOUNT	DENOM	QTY	AMOUNT
1 107 Ozni	25 00	\$.01	3	0 03			
2 1203 Noah	25 00	\$.05	5	0 25			
3 205 Shupham	30 00	\$.10	20	2 00			
4		\$.25	50	12 50			
5		\$.50					
6		\$ 1.00	1	1 00			
7		TOTAL COIN		15 78			
8		11d. U.S. DOLLARS - CURRENCY					
9							
10		\$ 1.00	50	50 00			
11		\$ 2.00	1	2 00			
12		\$ 5.00	25	125 00			
13		\$ 10.00	30	300 00			
14		\$ 20.00	5	100 00			
15		\$ 50.00	1	50 00			
16		\$ 100.00	1	100 00			
17		TOTAL CURRENCY		727 00			
18		11e. U.S. DOLLARS TOTALS					
19							
20							
21		COIN		15 78			
22		CURRENCY		727 00			
11f. TOTAL CHECKS	80 00	11g. TOTAL U.S. DOLLARS		822 78	11h. TOTAL FOREIGN CURRENCY		
SECTION III - AUTHENTICATION							
12a. COUNTED BY <i>(Printed name and signature)</i> Ruth Zadok				12b. COUNTED BY <i>(Printed name and signature)</i> Saul Hazor			
13a. VERIFIED AND SECURED BY <i>(Printed name and signature)</i> SGT Joseph Bokim				13b. ACCEPTED FOR DEPOSIT BY <i>(Printed name and signature)</i> N/A (Night Deposit)			
14. CERTIFICATION BY CHAPLAIN. This certifies that the appropriate management controls were followed.							
<input checked="" type="checkbox"/>	a. SERVICE CONDUCTED			<input type="checkbox"/> b. SERVICE NOT CONDUCTED			
<input checked="" type="checkbox"/>	c. OFFERING RECEIVED			<input type="checkbox"/> d. OFFERING NOT RECEIVED			
15. PRINTED NAME AND SIGNATURE OF CHAPLAIN IN CHARGE CH (CPT) Timothy Quartus							

DA FORM 7396, SEP 1999

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Figure 4-12. Sample of DA Form 7396 (Chaplains' Fund Offering Control Sheet)

Chapter 5

Chaplaincy Resources Management

Contracting

Section I

Introduction

5-1. General

Contracting is the principal means by which the Federal Government acquires goods and services. This chapter reviews the procedures for obtaining a contract award in the Government procurement process. This information generally refers to small purchase, nonpersonal service contracts of under \$25,000, which is the limit of the warrant to contract for NAF Chaplains' Fund Managers. There are ongoing streamlining initiatives taking place that may effect changes in format, process, or application. These initiatives may affect the information contained in this DA PAM. Always check with local contracting authorities for the most recent contract procedures.

5-2. Application

This information applies to both appropriated and nonappropriated funded, firm-fixed price, nonpersonal services (NPS) contracts. The information contained in this pamphlet is not intended to substitute for reference regulations and documents, nor is it all-encompassing. This pamphlet serves as a general guide for the contracting process, a resource for the documents normally required, and general information for where to go for further guidance. In all cases, the local Contracting Officer (KO) and Staff Judge Advocate (SJA) provide final approval, guidance, and direction for contracting.

5-3. References

The first two references are statutory and the remaining are regulatory.

- a. DOD Authorization and Appropriation Acts.
- b. Competition in Contracting Act (CICA) (Public Law No. 98-369; 10, USC, pp 2301 through 2306; see 41, USC, p 403).
- c. Federal Acquisition Regulation (FAR) to include:
 - (1) Part 3—Improper Business Practices and Personal Conflicts of Interest.
 - (2) Part 9—Contractor Qualification.
 - (3) Part 13—Small Purchase and Other Simplified Purchase Procedures.
 - (4) Part 16—Types of Contracts.
 - (5) Part 37—Service Contracting.
- d. DOD FAR Supplement.
- e. Army FAR Supplement.
- f. DFAS-IN Regulation 37-1.
- g. DOD 5500.7-R Joint Ethics Regulation (JER).
- h. AR 71-13 (Property Accountability).
- i. AR 165-1.
- j. AR 215-1 and AR 215-4 (MWR).

5-4. Standards of conduct

The standards of conduct apply to NAF Chaplains' Fund contracting procedures. In all contract-related activities, it is important to protect the interests of the government and to avoid acts that may tend to compromise the Department of the Army. The reference regulations are DOD 5500.7, FAR PART 3, and AR 215-4, which emphasize the contracting procedures. Avoid even the appearance of an ethical conflict. The following guidance is provided:

- a. The assigned Chaplains' Fund Manager has NAF contracting authority. The installation or regional Contracting Officer is the only government agent with APF contracting authority.
- b. Read and comply with the responsibilities in the Codes of Conduct as found in DOD 5500.7 Joint Ethics Regulation and the policies of the FAR PART 3. Government employees—
 - (1) Must never be in a position to influence or participate in dealings on behalf of the government with any contractor with whom they have a financial or personal interest.
 - (2) Must scrupulously refuse any offer of favors, gratuities, considerations, assistance, meals, or entertainment offered to them or members of their families by any contractor with whom they are doing business, or with whom they contemplate doing business.
- c. Discussions with sources. It is essential that a dialogue between the government and a potential contractual source be opened in sufficient time before the final preparation of the contract package. Although the government's need for preliminary information is sometimes critical, the methods used to obtain it are limited by rules based upon criminal statutes, administrative regulations, and procurement policy.
 - (1) Before making a request for a contract, Chaplaincy Resources Managers should take the opportunity to explore the marketplace, identify potential sources, and conduct limited discussions with potential vendors. The intent is to preserve the integrity of fair competition.
 - (2) Where specific advance information, such as the statement of work for firm fixed-price religious support contracts, must be disclosed, such disclosure must be made available to all potential sources. Such disclosure may be made in the advertising notice for the contract requirements.
 - (3) When contacting potential vendors, ensure that an informal commitment is not made. An informal commitment takes place when a government employee obligates the government without the authority to do so. Government employees must be keenly aware of their position during the preliminary phases of the contract cycle when they are in communication with potential sources. The best practice is to preface each communication with words to the effect that nothing stated should be interpreted as constituting an obligation on the government, to award a contract, or to otherwise pay for the information. Government employees may be held personally liable for the cost of the informal commitment.

5-5. Definitions

There are several specific types of contracts. Each is distinct in requirements and regulatory constraints. Common contract terms are defined as follows:

- a. *Contract.* A set of promises constituting an agreement between two parties, giving each a legal duty to the other and also a legal right to seek remedy for the breach of the promises/duties owed to each. The elements of an enforceable contract are competent parties, a proper or legal purpose, consideration (exchange of promises/duties), and mutuality of agreement and of obligation.
- b. *Service contract.* A contract that directly engages the time and effort of a contractor whose primary purpose is to perform an identifiable task rather than to furnish an end item of supply. A service contract may be either a nonpersonal or personal contract. It may also cover services performed by either professional or nonprofessional personnel whether on an individual or organizational basis (FAR PART 37).
- c. *Nonpersonal services contract.* The NPS is a contract under which personnel rendering the services are not subject, either by the contracts terms or by the manner of its administration, to the supervision and control usually prevailing in relationships between the government and its employees. This is the type of contract the chaplaincy must use for all NAF and APF NPS contract requirements (AR 165-1, AR 215-1, and FAR PART 37).
- d. *Personal services contract.* This contract, by its express terms or as administered, makes the contractor appear, in effect, to be a government employee. A personal services contract is characterized by the employee-employer relationship it creates between the government and the contractor. The government is normally required to obtain its employees by direct hire under competitive appointment or other procedures required by the civil service laws. Obtaining personal services by contract, rather than by direct hire, circumvents those laws. Agencies shall not award personal services contracts unless specifically authorized by statute to do so (FAR PART 37).
- e. *Offeror.* A person who makes an offer (the government).
- f. *Offeree.* A person to whom an offer is made (the contractor).

Section II

Contract Basics

5-6. Contract types

There are two broad categories of contract types: firm fixed-price and cost reimbursement. A firm fixed-price (FFP) contract obligates the contractor to complete the work for a definitive price. A cost-plus-fixed-fee contract obligates the contractor to best efforts to complete the work within estimated cost. The government wants its contractors to assume as much risk for the contract as is fair. Firm fixed-priced contracts are the preferred method. The chaplaincy normally uses nonpersonal services, firm fixed-price contracts (FAR PART 16).

- a. The FFP contracts call for delivery of products or services at a specified firm price at inception of the contract and are not subject to adjustment in light of actual cost of performance (FAR PART 16).
- b. The FFP contracts should specify exactly what the contractor is required to do for a specific price. Any change or variation in the requirement must be done by formal modification to the contract (FAR PART 16).
- c. The FFP contracts are normally suitable: when adequate price competition is available; where reasonable price comparisons with similar services supported by valid cost or pricing data is available; or where available cost or pricing information permits realistic estimates of the probable costs of performance (FAR PART 16).

5-7. Basic requirements of a contract

Contract law assures the parties to contractual agreements that the promises they make will be enforceable. The following list describes the requirements of a contract. The first four items in this list are known as the elements of a contract. The last two are possible defenses to the formation or the enforcement of a contract. The actual form of these basic requirements may vary greatly from streamlined purchase requests, to computer formats, or to formal contract forms.

- a. *Agreement.* An agreement includes an offer and an acceptance. One party must offer to enter into a legal agreement and the other party must accept the terms of the offer.
 - (1) *Agreement.* A meeting of two or more minds.
 - (2) *Offer.* This is an offeror's (the government) proposal to do something, which creates in the offeree (the contractor) accepting the offer a legal power to bind the offeror to the terms of the proposal by accepting the offer.
 - (3) *Acceptance.* In contract law, this is the offeree's notification to the offeror that the offeree agrees to be bound by the terms of the offeror's proposal.
- b. *Consideration.* Any promises made by parties must be supported by legally sufficient and bargained-for consideration (something of value received or promised, to convince a person to make a deal).
- c. *Contractual capacity.* Both parties entering into the contract must have the contractual capacity to do so. The law must recognize them as possessing characteristics that qualify them as competent parties (such as legal age or empowered in writing by the government as in a Contracting Officer).
- d. *Legality.* The contract's purpose must be to accomplish some goal that is legal and not against public policy (such as restriction in the FAR).
- e. *Genuineness of assent.* The apparent consent of both parties must be genuine.
- f. *Form.* The contract must be in whatever form the law requires. For example, some contracts must be in writing to be enforceable (such as the Uniform Contract Format described in the FAR).

5-8. Contract cycle

The Contracting Process is an ongoing series of events. Overlapping contract cycles are implemented at the same time. For example, as new contracts "start," old contracts are "closing." The following is a general description of the annual contract cycle. Consider these events in sequence as a Process Cycle.

- a. *October.* Implement new contracts the 1st of October. Close out the prior year contracts (that expired on the last day of September) the first weeks of the month.
- b. *November and December.* Continue to implement the current year contracts. Begin assessment of needs for contracts for the next FY as a part of the CMRP cycle.
- c. *January and February.* Continue to implement the current year contracts. Estimate the resources required for new contracts for the budget year as a part of the Command Budget Estimate (CBE) and CMRP cycles. Do not simply turnover current contracts. The requirements for new contracts must be recertified each year. In January, complete the first quarter Review and Analysis for each contract file.

- d. *March and April.* Continue to implement the current year contracts. Forward the results of the CMRP budget cycle to the Installation DRM, Fund Manager, and to the MACOM. In April complete the second quarter Review and Analysis of the contract files.
- e. *May and June.* Continue to implement the current FY contracts. Construct the Contract Shells (contracts without recommended vendors) to include the Statements of Work for any new contracts expected the next FY. The Statement of Work is the most important part of the new contract. Develop any Screening Questionnaires and Interview Criteria required. In May prepare the advertising copy. Advertise all contracts for the next FY for the full month of June. In June staff the new contract shells to the MACOM and (for NAF) to the Staff Judge Advocate as necessary.
- f. *July.* Continue to implement current year contracts. Do the third quarter Review and Analysis of the Contract Files. This R&A is very important to determine if existing contracts are correctly funded. If additional funds are required, or if you have excess funds that can be reprogrammed to other needs, begin a modification process immediately. Screen all applicants for basic qualifications with the Screening Questionnaire. Conduct any required "Best Qualified," recommended venter, and/or venter screening interviews.
- g. *August.* Continue to implement current year contracts. Complete any current year contract modifications and/or funds reprogramming actions. Perform a mid-quarter Review and Analysis of the Contract Files to assure that all contracts will go to zero balance by the end of September (or, 100 percent obligation of contract funds). Complete all new Contract Shells. Collect together everything required for the new Contract Packages, to include all recommended sources, and submit them to the Director of Contracting (Contracting Officer). The normal suspense is 45 days before the 1st of October (or 45 days before the required implementation date of a new contract).
- h. *September.* Continue to implement current year contracts. Do final Review and Analysis for 100 percent obligation. Toward the end of September the APF Contracting Officer will contact selected vendors for contract signatures, COR signatures and the completion of the award and acceptance process for the new contracts. Implement all the new contracts on 1 October. Repeat the cycle.

5-9. Contract principles

The following information is directed to the APF contract process. However, the concepts and principles may apply to both APF and NAF Chaplains' Fund contracts. A section follows with additional information directed specifically to NAF Chaplains' Fund contracts.

- a. *Nonpersonal services.* The government is not allowed to enter into personal services contracts unless specifically authorized by law. This is the most misunderstood issue in contracts. This is repeated several times in this chapter but the following discussion may also help.
 - (1) A personal service contract is a contract under which the contractor's employees effectively act as employees of the government. Accordingly, there are strict limits on an agency's use of such contracts.

- (2) The primary laws governing the hiring and management of Federal employment are found in title 5, United States Code. Pursuant to these laws, the Office of Personnel Management (OPM) has promulgated detailed rules in title 5, Code of Federal Regulations and in the Federal Personnel Manual. The Federal Personnel Manual remains the principle source of information on many personnel issues.
- (3) As noted in Federal Acquisition Regulation 37.104(a), the government is normally required to obtain its employees by direct hire under Federal Civil Service laws. Moreover, obtaining personal services by contract, rather than direct hire, is considered to circumvent those laws unless the Congress has specifically authorized the acquisition of such services by contract. Accordingly agencies shall not award personal services contracts unless specifically authorized by statute to do so (FAR 37.104(b)).
- (4) Whether a contract is a personal service contract depends upon the facts of the particular contract. The FAR includes a list of factors to be considered in determining whether a contract is for personal services (FAR 17.104(c)). By far, the most important factor is whether the government will exercise relatively continuous supervision and control over the contractor personnel performing the contract.
- (5) A more comprehensive list of factors used to determine whether an individual is an employee for Federal tax purposes is found in AR 215-1, Chapter 1, paragraph 3-8. Many individuals are considered to be employed by a NAFI for the purposes of Federal income and employment taxes, although they are not considered NAF employees for other purposes. If a preponderance of these rules is violated in the contract as written or as administered, the contract may be declared an employer/employee relationship for tax purposes. Therefore, all NPS contracts must be written and administered to avoid violating these rules. The following are the Common Law rules:
 - (a) *Instructions*. Ordinarily a worker required to comply with another person's instructions about when, where, and how to work is an employee.
 - (b) *Training*. Training the worker by requiring an experienced employee to work with the worker, or by other methods, indicates that the person(s) for whom the services are performed wants the services performed in a particular manner.
 - (c) *Integration*. Integration of the worker's service into the overall operations generally shows that the worker is subject to direction and control.
 - (d) *Services rendered personally*. If services must be rendered personally, presumably the person for whom the services are performed is interested in the methods used to accomplish the work as well as in the results, and the control factor is satisfied.
 - (e) *Continuing relationship*. A continuing and regular relationship between the worker and the person for whom the services are performed indicates that an employment relationship exists.
 - (f) *Set hours of work*. Establishment of set hours of work by the person(s) for whom the services are performed is a factor indicating necessary control.

- (g) *Doing work on employer's premises.* Work performed on the premises of the person(s) for whom the services are being performed suggests control over the worker, especially if the work can be done elsewhere.
- (h) *Order or sequence set.* If a worker must perform services in the order or sequence set by the person(s) for whom the services are performed, the worker is not free to follow the worker's own pattern of work but must follow established routines and schedules of the person(s) for whom the services are performed.
- (i) *Oral or written reports.* A requirement that the worker submit regular or written reports to the person(s) for whom the services are performed indicates a degree of control appropriate for an employee.
- (j) *Payment of business and/or traveling expenses.* If the person(s) for whom the services are performed ordinarily pays the worker's business and/or traveling expenses, the worker is ordinarily an employee.
- (k) *Furnishing tools or materials.* The fact that the person(s) for whom the services are performed furnishes significant tools, materials, and other equipment tends to show the existence of an employment relationship.
- (l) *Right to discharge.* The right to discharge a worker indicates that the worker is an employee and the person possessing the right is an employer.
- (m) *Right to terminate.* If the worker has the right to end the relationship with the person for whom the services are performed at any time without incurring liability, an employment relationship is indicated.
- (n) *Significant investment.* If the worker invests in facilities that are used by the worker in performing services and the facilities are not typically maintained by an employee (such as the maintenance of an office rented at fair market value from an unrelated party), the fact that the worker is an independent contractor is indicated.
- (o) *Realization of profit or loss.* A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot realize a profit or suffer a loss is an employee.
- (p) *Working for more than one firm at a time.* The worker may be an independent contractor if the worker performs more than the minimum services for a number of unrelated persons or firms at the same time.
- (q) *Making services available to the general public.* The fact that a worker makes services available to the general public on a regular consistent basis indicates an independent contractor relationship.
- (r) *Hiring, supervising, and paying assistants.* If the person(s) for whom the services are performed hires, supervises, and pays assistants, control over the worker is generally shown.
- (s) *Full time required.* An employment relationship is indicated if the worker must devote substantially full time to the business of the person(s) for whom the services are performed and such person(s) has control over the amount of time the worker spends working, thereby restricting the worker from doing other gainful work.

- (t) *Payment by hour, week, or month.* Payment by the hour, week, or month generally points to an employment relationship, if this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job.
 - (6) DOD 7000.14-R, volume 13, paragraph 0804 lists common law rules that are used by DOD NAF payroll offices (and other organizations that pay contractor wages) in the determination of the employee/employer relationship as required by IRC Section 3121(d)(2). All factors are not always present in every case, and the degree of importance of each factor may vary depending on the occupation and reason for its existence. These factors were published by the IRS in Revenue Ruling 87-41, 1987-1, C.B. 296.
 - (7) The General Accounting Office has determined in several decisions that a personal services contract is most likely to be found when the contractor is under detailed supervision or direction of a government officer or employee.
 - (8) Under these standards, an agency may contract for a broad range of services that might seem very “personal” in a general sense without creating a personal services contract within the meaning of the civil service laws. For example, an agency may contract for legal advice using its general contracting authority, provided that the attorneys exercise independent legal analysis with no more than minimal supervision by agency personnel (61 COMP GEN 69, 81-2 CPD para 404 [1981]).
- b. In addition, OPM has promulgated specific rules that address the use of private sector temporaries in government offices. Under these rules, an agency may enter into a contract or other procurement arrangement with a temporary help services firm for the brief or intermittent use of the skills of private sector temporaries, subject to the conditions and time constraints specified in the rules. Contracts of this sort are governed by the FAR and are not considered to be personal services contracts.

5-10. Contract restrictions

This section constitutes a review of the rules for procurement of goods and services by contract, the factors that determine the nature of a contract, and key restrictions of contracting. These general restrictions are focused to the procurement of goods and services for religious support program:

- a. Religious Support NPS Contracts are for identifiable end-products and definable services. Do not contract for undefinable staff services, general ministry, as assigned duties, undefined office hours, hourly execution of activities, and so on.
- b. Contracting for services normally or traditionally performed by volunteers is discouraged. Staff Chaplains must certify in writing that no volunteers are available to perform the contract services.
- c. In no event may a contract be awarded for the performance of an inherently governmental function (FAR PART 37).
- d. A bona-fide military religious program need or requirement must be demonstrated.
- e. The requester must demonstrate and certify in writing that there are no military chaplains, chaplain assistants, auxiliary chaplains, DOD civilians (DRE), or volunteers available to perform this ministry before a contract is considered.

- f.* Contracts must be clearly and demonstrably nonpersonal service contracts. The following descriptive elements should be used as a guide in assessing whether or not a proposed contract is personal in nature (AR 215-1, Chapter 1, para 3-8 and AR 215-4, para 5-7). Each contract must be evaluated against these descriptive elements. One or two of these elements may not make the contract a personal services contract; however, if all of these events occur, the contract may be determined to be a personal services contract:
- (1) The service is performed on site.
 - (2) The government provides the tools, equipment, and secretarial or other services necessary to perform the work.
 - (3) The contractor is given physical access to the government's records and files.
 - (4) The contractor works on established dates or hours established by or required to be reported to the government.
 - (5) The contractor serves for an extended period of time (such as a full fiscal year) or the need for the type of services can be expected to last more than 1 year.
 - (6) The contractor is placed under the direct or indirect supervision of government personnel (such as the Installation Chaplain or the DRE).
 - (7) The performance of the service is an integral part of the performance of the mission of the government activity.
 - (8) Ask the question: "Will the government exercise relatively continuous supervision and control over the contractor personnel performing the contract?"
- g.* The contractor may not function as a member of the staff (they may not be required to attend staff meetings and they may not serve on Fund or Parish Councils or the CPBAC); does not have a permanent office; is not supervised; does not work regular hours; and is not employed by the agency (FAR PART 37). The Statement of Work may specify that a contractor may use an office area and utilize supplies and equipment only during the performance of the service if determined to be advantageous for the government.
- h.* The contractor provides all resources to do the job except for specific equipment that is in the best interest of the government to provide to the contractor for use. This equipment is written into the Statement of Work. An example is an organ or a piano located in the chapel for the use of the contract organist in support of a worship service (FAR PART 37).
- i.* Contracts will not be written for periods longer than one fiscal year. This means that a normal contract will start 1 October of the fiscal year and end 30 September. For example, if a contract were required in July, the end date would still be 30 September. A new contract is started on 1 October if the service is still required. Contracts for religious support, as exceptions to policy, will not be automatically renewed. The contract cycle must be restarted each fiscal year to validate the requirement.
- j.* Contractors will not be directly supervised, but their work will be evaluated. The Statement of Work may require reports for the purpose of assisting in the evaluation of work performed.

- k. The contractor is responsible to invoice the government for services rendered. Provide the contractor with preprinted invoice memorandums or forms that reflect the continuation sheet of the contract. The invoice should be signed by the contractor, by the chaplain in charge of the program that is supported by the contract, and by the appointed Contracting Officer Representative (COR) or Contract Point-of-Contact (POC). The invoice is included in both the request for payment package which the COR processes, as well as, the contract administrative file.
- l. The contract must be a temporary expedient to meet a recognized requirement beyond the ability of the current manning level.
- m. If a sole source is to be considered as the recommended source for the contract, an appropriate statement of justification must be submitted with DA Form 3953 (Purchase Request and Commitment). The sole source justification must clearly demonstrate that the contract was fully advertised; that each candidate for the contract was screened/interviewed for basic qualifications; that each source was evaluated under the same criteria; and then why the recommended vendor was chosen as the best qualified for the contract. Include the process and criteria for selecting the best-recommended or sole source in the justification statement.
- n. Contract civilian clergy only on an exception basis for a temporary period when the Army is unable to provide a military chaplain to meet the religious needs of its soldiers and their family members. The period covered by the contract will not exceed 12 months, and will not go beyond the current fiscal year. Contracts will not be renewed automatically.
- o. Before issuing the nonpersonal service contract, ensure that the personnel are fully qualified and capable of performing and providing the desired service. The contract may specify in the Statement of Work the requirement for the contractor to attend training retreats, or conferences (to include the costs to be incurred by the contractor for travel, food, and lodging) for the purpose of maintaining proficiency in military or government unique aspects of the contract service. The contractor is not eligible to be reimbursed for these costs and APF or NAF funds may not be obligated in a contract for these costs. It is not appropriate to use additional APF or NAF to pay these expenses (such as TDY funds). Contractors may not attend these events as primary representatives of the chapel, congregation, or religious support activity (FAR).

5-11. Disadvantages of a contract

Knowing the disadvantages of a contract will assist the POC in avoiding contracting errors. The primary disadvantages of contracts include:

- a. *Loss of control of the program.* Staff Chaplains must not “supervise” a contractor. Contractor’s are not members of the staff. The requester specifies the end products or services required by the government. The contractor is responsible for providing the end products or services according to the terms of the contract Statement of Work. Contractors are not employees or members of the Chapel Staff. Regardless of how the contract is written, the actions of the government’s representatives can change the intent of the nonpersonal services contract to personal services by treating contractors as employees or members of the chapel staff.
- b. *Violation.* There is potential for violating the FAR by contracting functions that chaplains, chaplain assistants, DRE's, and other government employees are hired to perform. A nonpersonal services contract could be perceived as a personal services contract by the way it is written or executed by the government.

- c. *Accountability.* There may be a perception that once we contract out a program, we are no longer accountable for it. Government employees are held accountable for execution of the terms of the contract, the quality of the product or service, and the protection of the government's interest.

5-12. Contract methods

There are two general methods used for contract procurement: sealed bidding and negotiations.

- a. The sealed bid method of contracting. There is historical preference for sealed bidding that utilizes competition bidding by qualified suppliers. Here, a set time or place is established for the opening of bids, and the contract is awarded to the responsible bidder whose bid conforms to the Invitation for Bids (IFB) and is most advantageous to the government considering only price and price-related factors (FAR 14.101). The sealed bid contract process requires the presence of the following four conditions:
 - (1) Time permits the solicitation, submission, and evaluation of sealed bids;
 - (2) The award will be made on the basis of price and other price-related factors;
 - (3) It is not necessary to conduct discussions with the responding sources about their bids; and,
 - (4) There is a reasonable expectation of receiving more than one sealed bid (10 USC p 2304 (a)(2)(A); and FAR 6.401(a)).

Note: If one of the four conditions for use of sealed bidding procedures is not present, then negotiation procedures may be used for the contract purchase. The negotiation type of contract process may be used for chaplaincy contract procurement when best quality must be considered as a factor with price and price-related factors.

- b. The negotiation method of contracting. There are two major types of solicitations that may be used with negotiation type procedures:
 - (1) Request for proposals (RFP). This type of solicitation invites suppliers to make offers in the form of proposals. An RFP is drafted pursuant to a uniform contract format (UCF), which includes standard clauses (such as the default determination clause and the audit clause) (FAR 15.406-1(a)). Provisions based on the contract requirements are stated in the RFP, including the delivery date, the date set for receipt of proposals, and the performance period.
 - (a) Also, and at the heart of the RFP, are the evaluation criteria. These criteria are listed in the order of importance, and often with numerical weights assigned, of the significant criteria that will be used in evaluating the proposals and in making the source selection. These criteria must be rationally related to the agency needs and not unduly restrictive of competition. Such factors often include prior experience and the technical skills and approach of the contractor. BOTH cost (or price) and quality factors must be listed and evaluated (FAR 15.605(b); 65 COMP GEN 573 (1986)).

- (b) Unlike sealed bidding, there is no public opening of proposals and the offerors are permitted and often encouraged, following discussions with the contracting officer, to modify their proposals after the date set for the receipt of proposals and before award, and to submit a Best and Final Offer (BAFO). In fact, the contracting officers are required to hold discussions concerning any deficiencies in the proposals with all offerors determined to be in the competitive range (which refers to those proposals that have a reasonable likelihood of being awarded the contract) (FAR 15.609(a)).
- (2) Request for Quotations (RFQ). This type of solicitation invites suppliers to submit quotes rather than offers. To form a binding contract after issuing a RFQ and receiving quotations, the government must either issue a purchase order (offer), which the supplier may choose to accept, or request a firm offer from the supplier after receiving the quotations, which the government may then accept. These RFQs are often used with small purchase procedures that often utilize standard purchase orders, such as DD Form 1155 (Order for Supplies or Services) for obtaining supplies or nonpersonal services from commercial sources (non government sources), upon specified terms and conditions on a fixed price basis, for a total amount less than \$25,000 (DFARS 13.5; see DD Form 1155).
- (3) Negotiation. Utilizing this method of contracting, the government will award the contract to that responsible offeror whose offer is most advantageous to the government considering cost or price and the other evaluation criteria (such as the evaluation criteria for Best Qualified) specified in the solicitation. The concept of selecting the Best Qualified source combines the controlled cost of firm-fixed price with the evaluation criteria to determine the best qualified recommended source.

5-13. Phases of the contracting process

- a. *Define requirements.* Identify the requirement in the form of a product (as opposed to a person). Develop a purchase description of the technical requirements for a material, product or service that includes the criteria for determining whether these requirements are met. This description describes the essential physical characteristics and functions required to meet the government's minimum needs. The requirements must not be unduly restrictive for full and open competition.
- b. *Establish exception.* Certify that government resources can not meet this requirement. For example, the contract request may carry this statement: No active or reserve chaplain, chaplain assistant, DOD civilian or other government employee, military, or civilian is available to provide the product or service. And, from another perspective, the contract is not for a product or service that is the primary function of a government employee, military, or civilian. The requestor's signature on the request for contract is his/her certification to these exceptions.
- c. *Obtain funds.* Obtain certification that funds are available for the contract. The correct acquisition fund citation must be obtained. This involves several very important fiscal concepts, and takes into account three controls or limitations on appropriated funds imposed by Federal statutes: amount, purpose, and time.

- (1) *Amount.* The contractual obligations must be within the amounts certified as available by the responsible fiscal and accounting officer. The Anti-Deficiency Act is a generic reference to several statutes that are intended to control Government spending. It is a violation of the Anti-Deficiency statutes to exceed or obligate in excess of the amounts authorized in the formal distribution of funds. An officer or employee of the United States is prohibited from making or authorizing an expenditure or obligation in excess of the amount available, or in advance of an appropriation.
 - (2) *Purpose.* Appropriations can only be applied to objects for which the appropriations were made. For example, you cannot use operation and maintenance (OM) dollars for Military Construction (MILCON) or make a contract from MILCON dollars for an OM function.
 - (3) *Time.* Appropriations have a discrete time life. An annual appropriation is available for 1 fiscal year. This includes the O&M appropriation. The “Bona fide needs” rule applies, which states that supplies or services contracted for must be intended to serve bona fide needs of the fiscal year for which the appropriation was made (DFARS 37.106).
- d. *Statement of Work.* Write a detailed Statement of Work or Performance Work Statement. Detail to the Contracting Officer, as well as the proposed contractor, exactly what work or product is required.
 - e. *Request to DOC or KO.* Make a request to the Director of Contracting (DOC) or the Contracting Officer (KO) to procure a contract for the requirement.
 - f. *Procure Contract.* The Contracting Officer would then do all advertising, manage the bidding process, select the contractor, and assign the Contracting Officer's Representative or Contract Point of Contract (POC).
 - g. *Recommended source.* Many Contracting Officers will accept “Recommended Sources” for the contract. The contract requester must determine the best “Recommended Source or Sources” and detail why this source, or vendor, is most advantageous to the government.
 - h. *Competition.* The prime objective of the Federal contracting process to obtain a quality product at the best possible price. Government policy is to attain this objective through full and open competition. The Competition in Contracting Act (CICA) of 1984 requires that an agency conducting a contract procurement obtain full and open competition through the use of competitive procedures (10 USC p 2301 (a)(1) and see FAR subpart 6-1).

Section III

Contract Construction

5-14. Uniform Contract Format (UCF)

Most contracts above the micro-purchase level are assembled in a UCF that specifies the distinct sections of a contract and the sequence in which they must be arranged. The uniform contract formatting is also an automated program. The automated UCF may look different than a manual format, but the sections parallel each other. In addition, not every section must be used. Each PART in the FAR spells out the contents of each of the sections in the UCF. The UCF is designed to support clear communication between the contractor and the government. Most nonpersonal contracts for the chaplaincy should be packaged according to the UCF model. This model will ensure that the required information is provided. Many Contracting Officers use the UCF for all contracts for control and communication.

- a. The key sections of the UCF, used as required, are defined as follows:
- (1) *SECTION A—Solicitation/Contract Form.* Ordinarily Standard Form 33 (Solicitation, Offer and Award), Part 1 is used here. The DD Form 1155 Order for Supplies or Services is also used for this section.
 - (2) *SECTION B—Services and Prices.* The Optional Form 336 (Continuation Sheet) is used for this section. Normally this section contains a brief description of the type of contract and a by line list of the end products or services (with description, how many and how much) being purchased.
 - (3) *SECTION C—Descriptions/Specifications.* The Performance Statement or the Statement of Work comes here.
 - (4) *SECTION D—Packaging and Marking.* Used if the contract has requirements for special packaging or marking. This section is normally not required for service contracts.
 - (5) *SECTION E—Inspection and Acceptance.* Here is where the requester details the requirement for, and the place of, inspection of the service or end-product.
 - (6) *SECTION F—Deliveries or Performance.* This section spells out for the contractor the dates, times, places, and method of delivery or performance. At a minimum the requester states here the contract's beginning date and ending date and place of performance.
 - (7) *SECTION G—Contract Administration Data.* Any accounting or appropriation data not included in Section A goes here. State the appointment of the Contracting Officer's Representative, Point-of-Contract, Contracting Officer, and invoicing and payment procedures for how the contractor will get paid. Include a sample invoice and tell the contractor where and when to send the invoice.
 - (8) *SECTION H—Special Contract Requirements.* Special needs are detailed here. Such needs might be the standard rate scale being used, special government property provisions, or other instructions required for the execution of the contract.
 - (9) *SECTION I—Contract Clauses.* This section contains those special clauses that are required by law and regulation. Most often these are a standard preprinted forms such as those found in the MWR Update (AR 215 series) for NAF contracts.
 - (10) *SECTION J—List of Documents, Exhibits, and Other Documents.* This section contains a list of all documents, exhibits, and other attachments that help support the performance of the service.
 - (11) *SECTION K—Representations, Certifications, and other Statements of the Contractor.* Include here any need for certification that is required from the contractor to validate their qualifications. An example would be the Certificate of Ordination for a civilian clergy.
 - (12) *SECTION L—Instructions and Conditions.* Describe administrative requirements, such as filling out a report form, instructions for site visits, type of contract, bonding instructions if needed, insurance requirements, and so forth.

- (13) *SECTION M—Evaluation Factors for Award.* This section must contain a precise statement of the basis upon which the award is made. Detail the criteria upon which a vendor is recommended as the best qualified source for the contract. This section supports the Sole Source Justification statement. It also informs the contractor of the criteria for qualification.
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CHECKPOINT: CONTRACT SECTIONS

CHAPLAIN NONPERSONAL SERVICE CONTRACTS NORMALLY WILL USE:

1. SECTION A—A DA 3953 PR&C FOR THE REQUEST AND SF 33 or DD Form 1155 FOR THE AWARD.
 2. SECTION B—OF 336 CONTINUATION SHEET
 3. SECTION C—THE STATEMENT OF WORK
 4. SECTION D—NOT NORMALLY USED
 5. SECTION E—INSPECTION PROCEDURES
 6. SECTION F—TIMES, DATES AND PLACE OF WORK
 7. SECTION G—CONTRACT MANAGEMENT INFORMATION
 8. SECTION H—RELATIONSHIP BETWEEN CONTRACTOR AND CHAPLAIN
 9. SECTION I—CONTRACT CLAUSES
 10. SECTION J—AS NEEDED
 11. SECTION K—BY REFERENCE ONLY
 12. SECTION L—NOT NORMALLY A PART OF CONTRACT
 13. SECTION M—NOT NORMALLY A PART OF CONTRACT
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5-15. The contract package

- a. This general guidance applies to nonpersonal service FFP contracts. Automated formats may differ in form and scope. This is guidance for preparing the contract package for submission to the DOC or KO as a request for procurement.
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CHECKLIST

SUBMITTING NON-PERSONAL SERVICES CONTRACTS:

1. DA FORM 3953
2. CONTINUATION SHEET
3. PERFORMANCE WORK STATEMENT
4. ADVERTISEMENT OF POSITION
5. SOLE SOURCE JUSTIFICATION
6. OTHER SECTIONS AS REQUIRED

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- b. See the local contracting office for guidance for preparing DA Form 3953, Purchase Request and Commitment (PR&C).
- c. See the local Contracting Office for guidance for preparing the OF 336.
- d. Statement of Work (SOW). The end product or service that results from the contract is dependent upon both the quality and preciseness of the specification or SOW that is written into a contract package. The specifications or desired end-state of the services must be clear to those involved in the process. Assessing the required need for the contract begins the contract cycle. The need is then stated in the SOW. The SOW may also be known as a Performance Work Statement.
- (1) A SOW sets forth the essential functional characteristics of the services or products required. A performance work statement is used in service contracts. It is a form of SOW that describes what is to be done and not how it should be done.
 - (2) Many contract problems result from ambiguous language. Ambiguities, or imprecise language, are one of the primary causes of disagreements between the government and contractors. Contract disputes occur when contract requirements are inadequately or poorly stated, additional work is required of the contractor to fulfill the actual needs of the government, or the government receives the wrong or a defective product. To settle the argument, the government may have to compensate the contractor for additional work because of the poorly written or imprecise language. It is the government's responsibility and those who write the SOW to ensure that the contract requirements are clear, accurate, complete, and definite.
 - (3) The SOW becomes a part of the contract and is a contractually binding document upon both the contractor and the government. Because the written words translate into costs and profit, every word is important and must be scrutinized or inexact or imprecise language will be interpreted to the contractor's advantage. The chaplain must define and precisely express each requirement so that the contractor's advantage does not become the government's disadvantage.
 - (a) *Language*. The language in a SOW must be clear, exact, and concise. Every effort must be made to use the simplest words, phrases, and sentences. Anyone who reads the SOW must understand its meaning. Precise and exact language will avoid the risk of misunderstanding and misinterpretation of the SOW.
 - (b) *Misused words and phrases*. Often the writer inadvertently changes an intended meaning in the SOW through the misuse of certain words and phrases. Examples:
 1. Use of "shall" and "will." The term "shall" is used to specify that a provision is binding. The word "will" is used to express declaration of a future action on the part of the purchaser.
 2. Use the emphatic form of the verb. That is, tell the contractor he or she must, or must not, do something. The emphatic form of the verb will ensure that one is giving directions, not suggestions, to the contractor.
 3. Use active voice

4. Avoid the use of terms that allude to personal services or the employee/employer relationships, such as hire, salary, wage, supervise, administer, hourly, and so forth.
- e. Writing a Statement of Work. The starting point for writing a SOW is to determine what services are required to supplement or augment the chaplain's ministry. Data should be gathered and analyzed to provide a basis for contracting a definable, quantifiable, end product or service.
- (1) Statement of Work (Section C) format. Before writing the SOW, an outline must be developed to provide structure for the document. The major sections provide the basis for outlining and are in most service contracts. The numbering scheme for service contracts is numeric (for example, 1, 1.1, 1.2, 1.2.1). The following describes and illustrates the Work Statement Format:
 - (a) C.1. General or Background Information, Description, and Scope of Work. This section provides a broad overview of the SOW. This section contains a part describing the Scope of Work. Personnel related matters are listed within this section. Most important, this section contains a clear statement of the contractor's specific responsibility for quality control. It tells the contractor what specific kind of quality control or inspection measures are required in the delivery of the contract products or services.
 - (b) C.2. Definitions. This section includes a glossary of special terms and phrases used within the SOW. The definitions must be clear, providing exact understanding to disinterested parties.
 - (c) C.3. Applicable Documents. List any unique documents that may be required for the contractor to perform the contract.
 - (d) C.4. Government-Furnished Property (GFP) and Services. Use this section to clearly describe what property, equipment, supplies, or services the Army (government) provides for the contractor's use in providing the required services. This section would include data relating to facilities, equipment, and material. The contractor's responsibility for accountability, liability, and responsibility to safeguard such provisions should be clearly defined.
 - (e) C.4.1. Property furnished to a contractor must be properly documented by approved TDA line as required by AR 71-13. The FAR provisions do not conflict with those cited in AR 71-13. The AR focuses on the requiring activity and upon the contractor in FAR; however, adherence to both requirements is necessary to assure adequate accountability on government furnished property.
 - (f) C.4.2. In many cases property is provided to the contractor that is not an approved TDA item and when broken cannot be repaired because there is no authorization for the equipment. Further, equipment is often provided to contractors without benefit of officially placing the item on the GFP appendix listing contained in the contract. Both situations place the government at risk in accounting for the equipment.
 - (g) C.4.3. To support the requirements of AR 71-13, all property to be included in contracts shall be listed as a minimum by: Quantity, Nomenclature, and TDA Line number. This listing will be incorporated into the appropriate appendix in the contract. Equipment shall not be furnished to contractors without incorporation of the item into the contract.

- (h) C.4.4. Accountability of Government Furnished Property is an item of interest during contract management reviews.
 - (i) C.5. Contractor-Furnished Property. This section describes the property, materiel, supplies, and equipment that the contractor must provide.
 - (j) C.6. Specific Tasks to be Performed (Requirements). Specific tasks are the heart of the SOW. All of the work done under the needs assessment or job analysis will be included in this section. There must be a specific task statement for each product or service line annotated in the Continuation Sheet. Here is where the government clearly describes what the contractor must do. Break down the tasks into reasonable detail. In some cases, reasonable detail might include whether the contractor must turn off lights or secure a building at the conclusion of a service performance. Do not make assumptions! This is the most important part of the SOW.
 - (k) C.7. Deliverables. State what products or services are delivered to the Government and prescribed times and dates.
 - (l) C.8. Criteria for Measuring the Effectiveness of the Effort. Determine the methods or measurements which will be used to evaluate how well the contractor is doing the job once the work has started and who in the Government will accept the work as satisfactory.
 - (m) C.9. Applicable Technical Orders, Specifications, Regulations, and Manuals. In this section, provide guidance and directives as to meetings to attend, regulations and guidance to adhere to (including local SOPs), reports to be provided, and costs to be incurred by the contractor. State any specific materials or manuals required to perform the service and/or complete the contract requirements.
 - (n) C.10., C.11., etc. Add other sections as required. Such sections that may be needed could be the Designation of a COR, Special Subcontracting provisions, Key Personnel, Safety and Security Requirements, Contractor Qualification checklist, and so forth.
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CHECKPOINT

STEPS IN PREPARATION OF A SOW:

1. DETERMINE THE REQUIREMENT (NEED)
 2. RESEARCH AND GATHER DATA
 3. WRITE THE REQUIREMENT OUTLINE
 4. WRITE THE INITIAL DRAFT OF THE SOW
 5. EDIT THE INITIAL DRAFT
 6. CRITIQUE THE INITIAL DRAFT
 7. TEAM REVIEW AND MODIFICATION OF THE DRAFT
 8. WRITE THE FINAL VERSION OF THE SOW
 9. INSERT THE SOW INTO THE CONTRACT PACKAGE
-

- (2) Rules of interpretation. When the writing contains ambiguous or unclear terms, a court will interpret the language to give effect to the parties' intent as expressed in their contract. This is the primary purpose of the rules of interpretation—to determine the parties' intent from the language used in their agreement and to give effect to that intent. A court will not make or remake a contract, nor will it interpret the language according to what the parties claim their intent was when they made it. The following rules are used by the courts in interpreting ambiguous contractual terms and poor writing of a Statement of Work.
 - (a) Insofar as possible, a reasonable, lawful, and effective meaning will be given to all of a contract's terms.
 - (b) A contract will be interpreted as a whole; individual, specific clauses will be subordinate to the contract's general intent. All writings that are a part of the same transaction will be interpreted together.
 - (c) Terms that were the subject of separate negotiation will be given greater consideration than standardized terms and terms that were not negotiated separately.
 - (d) A word will be given its ordinary, commonly accepted meaning, and a technical word or term will be given its technical meaning, unless the parties clearly intended something else.
 - (e) Specific and exact wording will be given greater consideration than general language.
 - (f) Written or typewritten terms prevail over preprinted ones.
 - (g) Because a contract should be drafted in clear and unambiguous language, a party who uses ambiguous expressions is held to be responsible for the ambiguities. Thus, when the language has more than one meaning, it will be interpreted against the party who drafted the contract.
- f. Sample Statements of Work. Sample Statements of Work are included at the end of this chapter and are intended to assist you in understanding writing and construction styles. Build the SOW based upon identified needs and requirements. Start with the identified end products, services, or requirements as listed in Section B (Continuation Sheet), of the contract shell.
- g. Payment Schedules and Examples of Products or Services. Payment Schedules help define not only the dollar amounts required for each line item of a contract, but are also the basis for developing the SOW.
 - (1) Contractors will be paid on a per service or end product basis. The rate of payment is determined by:
 - (a) Competition;
 - (b) DACH/MACOM guidance;
 - (c) Local procurement and contracting offices based on current DOD guidance;
 - (d) Market surveys of comparable services in the geographic area where the service is rendered;
 - (e) Funds availability; and,
 - (f) Mission requirements.
 - (2) Examples of End Products and Services.

- (a) Parish ministry. This model is a contract for civilian clergy performing a variety of service/ministrations. Each service performed is defined as a product or service. Examples include:
 - 1. Sunday/Sabbath service of worship
 - 2. Weekday worship service
 - 3. Spiritual counseling session, visitation, sacrament, or emergency ministration
- (b) Medical ministry. This model is a contract for civilian clergy performing ministry in a hospital/medical center setting. Examples include:
 - 1. Worship service
 - 2. Hospital visitation (may be defined as per patient, or per ward, or per wards)
 - 3. Emergency ministration
- (c) Specialized Ministry. This model is a contract for civilian clergy performing ministry of a special nature. Examples include:
 - 1. Emergency ministrations/special setting visitations (hospital or confinement facilities)
 - 2. Retreats
 - 3. Intensive or long-term contract counseling

Section IV Contract Administration

5-16. Competition

Contracting nonpersonal service venders must be in accordance with the provisions of the Competition in Contracting Act.

- a. *Document vender selection.* It is imperative to document a contract award and justify the decision to award a contract to a particular individual. Document how applicants were solicited, screened or evaluated, and how they came to be recommended as a sole source for the contract. Base payment schedules, or the firm-fixed price, on criteria that can be substantiated by documented skill or competency.
- b. *Advertising.* Chaplain nonpersonal services contracts are normally advertised as a competitive acquisition. Some contracts require an evaluation plan to define the criteria by which sources will be evaluated. The evaluation plan includes the procedural aspects of the actual evaluation process.
 - (1) Advertise the requirement and solicit qualified sources when the contract information is complete. Advertise in as many areas, media, and locations as reasonably possible outside of the immediate chapel community. Avoid even the appearance of restricting the scope of the communication.
 - (2) Distribute or post advertisements in such places as every chapel service, bulletin boards, daily bulletins, newspapers and letters, command information, announcements, handouts at meetings, and if costs allow, local newspapers and radio.
 - (3) Although not specifically required, advertise for a full 30-day period. Fifteen days is required by the FAR. Normally, advertise during the entire month of June for the next FY contract cycle. If off-cycle contracts are required, advertise as long and in as many locations as possible to assure full and open competition.

- (4) Staff the proposed advertisement copy to a knowledgeable source such as either the APF or NAF Contracting Office or SJA.
- (5) The advertisement copy should inform prospective vender sources the following: a list of APF and NAF contracts, a point of contact, all disclaimers (such as “no appropriated funds will be used for nonappropriated fund contracts” and “award is subject to availability of funds”), and when the contract offer period will close.

5-17. Selecting the source

The contracting officer is responsible for making the final selection of the prospective contractor. The requester for a contract may only recommend a suggested primary vender (with full documentation and justification as to why that vender is suggested). As required, retain documentation for justification for selection criteria of a particular vender; the process by which applicants were evaluated; or the process to determine a sole source contract. All documentation must be kept in the contract file.

- a. *Screening.* At the end of the advertising period, screen each applicant by established criteria (such as a questionnaire) to determine that they meet the basic qualifications stated within the requirements of the contract. In all cases, screening criteria are keyed to the requirements of a specific contract and must be applied for each applicant for that contract. Recommend the “Best Qualified” of the screened sources or ask the Contracting Office to solicit bids from each source for “Best Cost.”
- b. *Selecting Best-Qualified Source.* Use the following method to select the Best Qualified source at a pre-established, firm-fixed price (do not use this method for Best Cost bid process, in subparagraph c below). The basic methodology for selecting the Best Qualified source is the interview.
 - (1) *Criteria for Interview.* Establish the instrument and the criteria for conducting the interviews of the applicants. Establish the screening criteria prior to beginning the interview process. Every applicant must be interviewed using the same screening criteria. A suggested process is to set a standard committee, give each source the instructions and a copy of the interview criteria, set an interview appointment, and conduct the interviews.
 - (2) *After the interview determine the best-qualified source.* Do not tell the source that they are recommended for selection. That is the responsibility of the Contracting Officer. There is always the possibility that the recommended source would not be the final selection. It is a recommendation only. Remember the Standards of Conduct.
 - (3) *Sole Source Justifications (as best-qualified source).* Section 2304 (g), title 10, United States Code requires that all government contracts be solicited from a maximum number of qualified sources consistent with the nature of the supplies and services to be procured. A sole source determination is in essence a certification of current knowledge by the signer that only one firm, or source, can perform the required work. The recommended source becomes the Best Qualified. The justification must contain objective, factual details supporting the conclusion of recommending a sole, best-qualified source for the contract.
 - (4) *Information.* The sole source justification must be prepared by the requesting activity and be a part of the contract procurement package and contain the following information at a minimum:

- (a) The installation or activity requesting sole source approval.
 - (b) Name and address of the recommended source.
 - (c) A brief description of requirements.
 - (d) When delivery is required or the period of performance.
 - (e) Specific and detailed justification as to why items or services can be procured from only one source. This is a recommendation of a best-qualified source (include the interview forms detailing the criteria for the best-qualified selection).
 - (f) Previous procurement history if significant problems occur each year (such as limited denominational civilian clergy available in a remote location).
 - (g) Impact if sole source justification is not approved (or if the recommended source is rejected).
 - (h) Certification as to factual accuracy by the requester (a signature is a certification!).
- c. *Selecting the best-cost source.* To select a source based upon best cost, each qualified source is solicited and asked to offer a bid for the contract. The low bid is accepted. The initial screening questionnaire determines that every source is qualified to perform the requirements of the contract. The contracting office conducts the bid solicitation process.
- (1) Following the period of advertising, screen each applicant source using the screening questionnaire. The questionnaire must be keyed to the specific contract requirements. The source qualifications are predetermined and listed in Section M of the contract package. List basic qualifications to avoid the appearance of targeting a contract to a specific individual or source. Basic qualification may not include such best qualified criteria as experience or advanced degrees.
 - (2) An interview may be required to apply the screening criteria. If a criteria is to perform a function, such as play a hymn on an organ, then an interview may be required to hear the performance of the criteria. In this case, the interview process is similar to the method of selecting the Best Qualified source. The interview criteria is keyed to the basic qualifications of the contract. For example, the ability to play the hymn, not how well it is played, is the question. Refer to the Best Qualified section for additional guidance.
 - (3) Forward all qualified sources to the Contracting Officer with the request they solicit bids and select the source for the Best Cost. Normally Contracting Officers require three qualified sources. Include a statement similar to the Sole Source statement indicating how the applicants were determined to be qualified to fulfill the requirements of the contract. Include the fact that the recommended sources were the only applicants that applied that were qualified. This is important if there are less than 3 qualified applicants. If there is only one qualified source then a full Sole Source Statement is required which includes the statement that there was only one qualified applicant. The burden of proof is on the requester to show that the requirements of the Fair Competition Act were met. Certify in the sole source statement that the contract requirements were advertised, and that all applicants were screened and interviewed and the recommended source(s) are the only qualified applicants available.

- (4) The Contracting Officer will solicit an offer from each qualified source. The low bid source will be awarded the contract.

5-18. Examples of sole-source situations:

Reasons for sole-source

Required justification

1. Only a particular product meets the essential requirement.

- a. Why is the particular feature essential?
- b. Why no other similar or equal product is acceptable?

2. Delivery requirements can be met by only one source.

- c. Monetary losses if similar or equal product would be purchased?
- a. Exact delivery requirements.
- b. Consequence if deliveries are not met.
- c. Why only one source can meet these deliveries.
- d. Why equipment with similar features can not meet the requirements.

3. Lack of adequate purchase data for competition.

- a. Why data is not available?
- b. What attempts have been made to obtain this data?
- c. Why government cannot prepare this data?
- d. Why equipment with similar features can not be used?

4. Replacement parts in support-equipment specifically by one manufacturer.

- a. Complete description of equipment and port of replacement parts, including catalog number.
- b. Attempts which have been made to obtain data for the items.

5. Availability of only one source.

- a. If item is same as 3 above, plus: What known special technical ability is possessed by this one source?
- b. List services, complete description of the services and why no other source can adequately provide these services.

6. Technical nonpersonal services in connection with assembly, installation or servicing of highly specialized equipment.

- a. Complete description of the services.
- b. Why no other source can provide same or similar service.
- c. Need for particular technical knowledge.

7. Existence of patent rights or copyrights which preclude competition.

- a. Complete identification of the item including model and catalog number.
- b. Specific features of the item which are not available from another source.
- c. The need for, and intended use of the item, and why items with similar features cannot perform the required function.
- d. Attempts which have been made to obtain

patent rights or purchase data.

8. Rules for Sole Source.

- a. Sole Source justification/determination must be furnished by the requiring activity.
- b. Requiring activity and Contracting Officer must comply with PART 6 of FAR.
- c. For actions of less than \$25,000 (small purchases) the same principles as above apply, except that the Contracting Officer is not required to obtain sole source approval from the next higher echelon. Compliance with FAR 13.106 is required.

A checklist for the interview process:

1. Set the qualification criteria.
2. Advertise for 30 days.
3. Screen each source candidate.
4. Give each qualified source the interview criteria and forms (best qualified).
5. Set interview appointments.
6. Conduct interviews.
7. Determine the best-qualified source.
8. Develop the sole source justification.
9. Attach copy of advertisements, interview criteria, completed interview form of recommended source, and sole source statement to contract package.

5-19. Contract request

This step in the process describes the assembly of the request package that goes to the contracting office. Local procedures may deviate from this description. Always check for your local requirements.

- a. The normal contract package should include, starting on the top:
 - (1) The completed DA Form 3953 PR&C;
 - (2) The Sole Source Statement/Certification;
 - (3) The Sole Source Statement Support Documents (Interview form);
 - (4) Copy of Advertisements;
 - (5) Section B: Continuation Sheet (OF 336);
 - (6) Section C: Statement of Work and,
 - (7) Sections D—M as used.
- b. Obtain a fund citation and certification on the PR&C from the Budget Analyst in the Directorate of Resource Management before submitting the contract package.

Section V

Contract Execution

5-20. Execution of the contract

The contracting office completes the processing of the contract request. When the contract is awarded, the contracting officer will notify the recommended source and “make an offer” to the source. To have a “contract” the offer must then be accepted. The contract will be signed by both the contracting officer and the contractor. The contracting officer will then assign a contracting officer's representative or contract point of contact to assist in the execution of the terms of the contract.

5-21. COR/POC

Contracting Officer's Representative (COR) or Contract Point of Contact

The COR has specific delegated authority. The source of COR authority is the Contracting Officer (KO).

- a. The KO may select and designate any government employee to be a COR/POC in writing by name and position.
- b. The appointment memorandum will clearly define the scope and limitations of the authority delegated.
- c. COR/POC authority is specific, limited and can not be redelegated.
- d. A person can be a COR/POC for more than one contract, but there must be a separate designation made for each contract.
- e. A COR/POC cannot make contractual changes in unit price, total contract price, quantity, or delivery schedule (these must be done as formal contract modifications).
- f. A person appointed as COR/POC must resign in writing and a new COR/POC appointed in writing. COR/POC authority is not transferable.
- g. The memorandum of appointment is distributed to the KO, the COR/POC, the Contractor, and a copy is placed into the contract file. The COR/POC and the Contractor must acknowledge receipt of the designation in writing or by signature.
- h. A sample COR memorandum is at 5-27.

5-22. DD Form 250 (Material Inspection and Receiving Report)

Receiving Reports certify that you received all goods, products, or services according to the terms and requirements of the contract. Prepare DD Form 250 Receiving Reports immediately and forward them as required. Maintain copies in the contract files. A signature is certification.

5-23. Contractor Invoice and Request for Payment

The government can control the method used by the contractor for invoicing the government for products delivered and services rendered. It is the contractor's responsibility to bill the government.

- a. The most efficient method is to develop preprinted Invoice forms for each contract. The form may be in memorandum format. Included in the body of the memorandum are the primary end products as stipulated in Section B, Continuation Sheet. Leave blank the number of services completed and the subtotals/totals. The contractor can fill in this information. The memorandum invoice must be certified with the contractor's signature. The signature of the Chaplain-in-charge of the service and the signature of the COR/POC is required to certify that the contract services were rendered. Attach the completed invoice as a supporting document to a Standard Form 1034 Public Voucher and forward to the appropriate finance office to process the request for payment.
- b. The Prompt Payment Act is a matter of law (to include Fast Payment). The government is required to process contractor's Requests for Payment immediately, thereby ensuring that the contractor receives payment within 30 days of the request.

5-24. Standard Form 1034 (Public Voucher for Purchases and Services Other Than Personal)

Prepare the SF 1034 for each contract request for payment. The payee's name and address is the mailing address for the payment check. Normally the total amount annotated to the SF 1034 is supported by the contractor's invoice. Be sure to note if the SF 1034 is a "Partial" payment or the "Final" payment.

5-25. Contract files

Support every contract with a separate "Contract File." This file contains the "history" and the audit trail for that contract. Open the file at the beginning of the contract cycle. Keep records for each phase of the contract cycle and all actions against the contract. The most important parts of the file are copies of the awarded contract, COR memorandum, all partial and final contractor invoices, all Standard Forms 1034, and all DD Forms 250 if required. Include copies of any correspondence, contract modifications and memorandums for record of actions or issues. Maintain all contract files according to MARKS and retain for at least 3 years. Ensure that there is continuity of contract files upon change of CORs. Changing CORs is a formal process where the COR is appointed, or released, by the KO by formal memorandum from the KO. It is essential that these files be maintained and retained.

Section VI

NAF Chaplains' Fund Contracts

5-26. Nonappropriated (NAF) Chaplains' Fund Contracts

- a. The Chaplains' Fund operations are not subject to the regulatory provisions of the MWR Update, which includes AR 215-1 through AR 215-5. However, Chaplains' Fund Managers will follow the provisions and procedures of the MWR contract process. Chaplains' Fund Managers will use the forms and process of NAF Contracting contained in AR 215-4.
- b. The Chaplains' Fund Manager is the KO for the Fund (AR 165-1, Chapter 14). Generally, the Chaplains' Fund Manager assumes the same role for the NAF Chaplains' Fund contracts as the APF KO does for APF contracts. It is the responsibility of the Fund Manager, as the NAF Chaplains' Fund Contracting Officer, to ensure performance of all necessary actions for effective contracting.

- c. Chaplains' Fund Managers may designate Contracting Officer's Representatives (CORs) or Contract Points of Contact (POC) for the Fund's contracts. The COR designations must be made in writing and must clearly define the limits of the COR's authority. The CORs are responsible to the Contracting Officer. The Fund Manager cannot be at the point of execution of every contract for the Fund. Normally, the Chaplain in charge of a worship, activity, or program is assigned as the COR/POC for any required contract.
- d. Chaplains' Fund Managers, as Contracting Officers for the Fund, have authority to enter into, administer, or terminate contracts and make related determinations and findings. Fund Manager contracting officers may bind the Nonappropriated Fund Instrumentality (NAFI) only to the extent of the authority delegated to them by policy, regulation, and the oversight of the CPBAC and commander.
 - (1) No contract will be entered into unless the contracting officer ensures that all requirements of law, executive orders, regulations, and other applicable procedures, including clearances and approvals, have been met (AR 215-4, 1-6b).
 - (2) The Fund Manager must also ensure that sufficient funds are available to execute the terms of the contract. It is the sole responsibility of the Fund Manager to ensure that contractors receive impartial, fair, and equitable treatment.
 - (3) Chaplains' Fund Managers must seek the advice of specialists in audit, law, engineering, transportation, and other fields, as appropriate.
 - (4) In all cases, Fund Managers will:
 - (a) Be guided by the Standards of Conduct as prescribed by DODI 5500.7 Joint Ethics Regulation;
 - (b) Base contract awards on maximum practicable competition;
 - (c) Fully justify sole source contracts;
 - (d) Assure that contracts are legally sufficient, which includes a legal review for NPS format and tax liability;
 - (e) Use standard contracting forms and procedures from AR 215-4;
 - (f) Award contracts based upon best value (not necessarily lowest cost); and,
 - (g) Follow-up to assure delivery and conformance with contract provisions.
- e. Responsible prospective contractors. Fund Managers must make purchases from, and award contracts only to responsible prospective contractors. The Fund Manager must make affirmative determination of responsibility before the award of a contract (AR 215-4, 4-35 and FAR Part 9).
 - (1) To be considered responsible, a prospective contractor must meet all of the following criteria:
 - (a) Have sufficient financial resources to perform the contract, or have the ability to obtain them;
 - (b) Be able to comply with the delivery or performance schedule;
 - (c) Have a satisfactory record of integrity and business ethics;
 - (d) Have a satisfactory performance record;
 - (e) Have the necessary organization, experience, accounting and operational controls, and technical skills, or the ability to obtain them;

- (f) Have the necessary production, construction, and technical equipment and facilities or the ability to obtain them; and,
 - (g) Be otherwise qualified and eligible to receive an award under applicable laws and regulations.
- (2) Before making a determination of responsibility, the contracting officer will possess or obtain sufficient information to be satisfied that a prospective contractor currently meets all of the standards of (1) above.
- f. Small Business Act. The provisions of the Small Business Act do not apply to NAF acquisitions.
- g. Buy American Act. The Buy American Act applies to purchases made by NAFIs for use in the United States but does not apply to purchases for use by NAFIs overseas. The following requirements apply for purchases for use within the United States:
- (1) DOD FAR Supplement (DFARS), part 25.
 - (2) AFARS subpart 25.1 and subpart 25.7.
- h. Contract forms. All NAF contracts will be accomplished using NAF contract forms. Contract Forms for nonpersonal service contracts are found in the back of the latest MWR Update and may be reproduced locally. The appropriate forms are:
- (1) DA Form 4067-R, prescribed in the MWR Update.
 - (2) DA Form 4067-1-R, (With Contract Clauses on reverse) prescribed in the MWR Update.
 - (3) DA Form 4068-R, prescribed in the MWR Update.
 - (4) DA Form 4073-R, Amendment of Solicitation/Modification of Contract (Non-appropriated Funds) prescribed in the MWR Update.
 - (5) DA Form 4074-R, (For use with DA Form 4067-R) (OCONUS use DA Form 4074-1-R) prescribed in the MWR Update.
- i. Contracting assistance. Appropriated fund contracting officers are authorized to assist in the obligation of NAF. Any contract action, regardless of dollar amount, may be forwarded to the APF contracting officer for review or assistance when the contract is beyond the experience of the NAF Chaplains' Fund Manager. The Chaplains' Fund Manager may also use the services of the Nonappropriated Funds (MWR) contracting officer.
- j. Contracting with Government and NAFI employees (includes military members) NAF contracting officers are prohibited from awarding a contract to any government or NAFI employee, either civilian or military. An exception to this rule may be granted if:
- (1) The NAFI needs cannot otherwise be met or some other compelling reason exists.
 - (2) The exception is approved by the Installation Commander or designee (not below the DPCA level).
 - (3) This policy is intended to avoid any conflict of interest that might arise between the employee's interests and their official duties and to avoid the appearance of favoritism or preferential treatment.

- (4) Further suggested that Fund Managers instruct prospective Government employees to secure written permission from their immediate supervisor or military commander prior to soliciting or accepting a Chaplains' Fund contract. Maintain these documents in the contract file.
- k. Conduct of negotiations. The Fund Manager conducts all written and oral discussions with offerors (contractors). While conducting these discussions, the Fund Manager will:
 - (1) Control all discussions.
 - (2) Inform the contractor of noted deficiencies and allow the contractor time to correct all deficiencies.
 - (3) Attempt to clarify ambiguities in the contract.
 - (4) Resolve suspected mistakes.
- l. Uniform contract format. Fund Managers are encouraged to use the Uniform Contract Format outlined in AR 215-4, 4-24.

5-27. Sample of a COR Memorandum.

DEPARTMENT OF THE ARMY

(KO Address)

ABCD-

[Date]

SUBJECT: Designation of Contracting Officer's Representative (COR) for Contract DAAB05-XX-C-0001

Chaplain (MAJ) Beth Hammons
Office of the Staff Chaplain
Fort Opportunity, NJ 07703

1. Pursuant to the provisions of AFARS 42.9001, you are hereby designated contracting officer's representative (COR) in administration of the subject contract for the purpose of making required inspections and accepting completed work for the government.

2. You are authorized by this designation to take any or all action with respect to the following which could lawfully be taken by me as contracting officer, except any action specifically prohibited by the terms of subject contract:

a. Verify that the contractor performs the technical requirements of the contract in accordance with the contract terms, conditions, and specifications.

b. Perform or cause to be performed, inspections necessary in connection with 2.a. above and to verify that the contractor has corrected all deficiencies. Perform acceptance for the government of services performed under this contract.

c. Maintain liaison and direct communications with the contractor. Written communications with the contractor and documents shall be signed as "Contracting Officer's Representative" with a copy furnished to the contracting officer.

d. Issue written interpretations of contractor requirements stated in the contract, referenced clauses or specifications when called upon to do so by the contractor.

e. Monitor the contractor's performance and notify the contractor of deficiencies observed during surveillance, and direct appropriate action to effect correction. Record and report to the undersigned, incidents of faulty or non-conforming work, delays, or problems.

f. Coordinate site entry for contractor personnel and, if to be provided, ensure that government furnished property is available when required.

3. Limitations. You are not empowered to award, agree to, or sign any contract (including delivery or purchase orders) or modifications thereto, or in any way to obligate the payment of money by the government. You may not take any action which may impact on contract or delivery order schedules, funds, or scope. All contractual agreements, commitments, or modifications which involve prices, quantities, quality, or delivery schedules shall be made only by the contracting officer.

4. This designation as a contracting officer's representative shall remain in effect through the life of the contract, unless sooner revoked by the contracting officer, and such termination of the designation shall be in writing. If your designation is

revoked for any reason before completion of the contract, turn your records over to the successor COR, or obtain disposition instructions from the contracting officer. If you are reassigned or separated from service, you shall request termination and relief from your duties from the contracting officer sufficiently in advance of reassignment or separation to permit timely selection and designation of a successor COR.

5. You are further required to maintain adequate records to sufficiently describe the performance of your duties as contracting officer's representative during the life of this contract and to distribute such records as applicable. As a minimum, the COR file shall contain:

- a. Copy of COR designation letter.
- b. Copy of contract and modification thereto.
- c. Copy of correspondence between COR and contractor.

d. Names of technical and administrative personnel assisting the COR.

e. Copy of records of COR inspections.

f. Copy of statement indicating that COR has read and understands DODI 5500.7 Joint Ethics Regulation (updated semiannually).

You are required to submit a monthly report to the contracting officer concerning performance of services rendered under this contract. Telephonic reports may be made if no problems are being experienced. Problem areas should be brought to the immediate attention of the contracting officer.

6. In your absence, I hereby appoint (substitute name) with all authority granted you in this appointment to serve as COR in your place. When the above individual is required to act in your absence, notification shall be made to the contractor prior to your absence.

7. By signing below, you certify that you have read and understand DODI 5500.7 Joint Ethics Regulation covering "Standards of Conduct" for Army personnel.

a. All personnel engaged in procurement and related activities shall conduct business dealings with industry in a manner above reproach in every respect and shall protect the U.S. Government's interest, as well as maintain its reputation for fair and equal dealings with all contractors. AR 600-50 sets forth applicable standards of conduct for all personnel directly and indirectly involved in procurement. All CORs shall review AR 600-50 semiannually.

b. Any COR who may have direct or indirect financial interests which would place him in a position where there is a conflict between his private interests and the public interests of the United States shall advise his supervisor and the contracting officer of the conflict so that appropriate actions may be taken. A COR shall avoid the appearance of such conflict to maintain public confidence in the U.S. Government's conduct of business with the private sector.

8. You are required to acknowledge receipt of this appointment on the original copy and return it to the contracting officer for retention in the contract file. The duplicate copy may be retained by you.

I.C. MOORE
Contracting Officer
Directorate of Contracting

ACKNOWLEDGEMENT: [SIGNATURE] [DATE]

5-28. A checklist for basic contractor qualification

A contractor qualification checklist could include the following types of information:

DATE

NAME

SSN

ADDRESS

PHONE

SPONSOR'S NAME/RANK

RELATIONSHIP

DUTY ADDRESS

DUTY PHONE

WHEN WILL YOU BE AVAILABLE?

EDUCATIONAL BACKGROUND

WHAT TYPE OF SERVICES ARE YOU QUALIFIED TO PROVIDE?

PREVIOUS EXPERIENCE (INCLUDING MILITARY)

RELATED EXPERIENCE

HAVE YOU EVER BEEN UNDER A GOVERNMENT CONTRACT BEFORE?

5-29. A checklist for determining the best qualified contractor for religious education.

Date

Contracted Function/Program

Contract Bidder

Qualification Standards (Assign points appropriate to level of qualification)

1. Has less than 1-year experience working with children or youth?

2. Has 1- to 3-years experience working with children or youth?

3. Has 3- to 5-years experience working with children or youth?

4. Has worked in a Military Chapel Religious Education Program as a volunteer or contractor?

Where?

When?

5. Has experience working with computers and other office equipment.

What Type? Computers/FAX/Copiers/Typewriters/Other

6. Has served on a Chapel Advisory Council.

7. Is not in a position now, which would disqualify him/her from accepting a contracted position.

8. Bachelors degree from accredited University in Religious Education or related field.

9. Interview (Interview to be conducted by COR and Chaplain in charge of the program)

5-30. A checklist for determining the best qualified contractor for chapel musician

FOR PIANIST/ORGANIST/CHOIR DIRECTOR
CONTRACT POSITION
LOCATION
ACTIVITY
APPLICANT

PURPOSE: To evaluate candidates for nonpersonal services contract.

SKILL LEVELS AND PROPOSED CONTRACT PAYMENT RATES:

SKILL LEVEL I: \$20 PER SERVICE AND \$15 PER REHEARSAL

SKILL LEVEL II: \$25 PER SERVICE AND \$20 PER REHEARSAL

SKILL LEVEL III: \$30 PER SERVICE AND \$25 PER REHEARSAL

(NOTE: YOU WILL WANT TO ADJUST THESE RATES TO FIT YOUR LOCAL SITUATION. GATHER INFORMATION FROM LIKE SERVICES IN THE AREA AND ADJUST THE RATES ACCORDINGLY. REMEMBER, THESE RATES APPLY ONLY TO THE CONTRACT PROCEDURE FOR DETERMINING RECOMMENDED SOURCE AS BEST QUALIFIED.)

DETERMINATION OF SKILL LEVEL: Skill Level of applicants will be determined by a combination of three factors.

1. Experience in military chapel worship services.
2. Demonstrated ability to perform.
3. Musical education level.

FACTOR DESCRIPTIONS

FACTOR I — CHAPEL EXPERIENCE

1. NO PREVIOUS EXPERIENCE
2. 1-3 YEARS CHAPEL EXPERIENCE
3. 4 OR MORE YEARS CHAPEL EXPERIENCE
4. EXPERIENCE IN CIVILIAN CHURCH

FACTOR II — DEMONSTRATED ABILITY

1. PLAY AT SIGHT MOST HYMNS IN THE ARMED FORCES HYMNAL WITH SINGABLE, APPROPRIATE TEMPO, NOTE ACCURACY, RHYTHM, AND REGISTRATION IF AT THE ORGAN.
2. TRANSPOSE A HYMN FOR A FEW ACCIDENTALS (SHARPS AND FLATS) NOT USING THE MODULATOR DIAL ON THE ORGAN. THIS MAY BE PREPARED IN ADVANCE BUT NOT WRITTEN.
3. SELECT TWO ANTHEMS FROM THE CHAPEL MUSIC LIBRARY, AVOIDING EXTREMES OF SIMPLICITY OR DIFFICULTY, ACCEPTABLE TO CHAPLAIN AND MUSICIAN, THAT THE CHOIR CAN BE SINGING, AND HAVE THEM PREPARED FOR PERFORMANCE.

4. PREPARE IN ADVANCE ANY LITTLE PRELUDE AND FUGUE BY BACH,
ANY WORK OR MOVEMENT BY MENDELSSOHN OR BRAHMS, ANY WORK BY
PEPPING OR WALCHA.

FACTOR III – MUSIC EDUCATION

1. NO ADVANCED DEGREE
 2. BACHELOR DEGREE IN MUSIC SPECIALTY (ORGAN, CHOIR)
 3. MASTER DEGREE IN MUSIC SPECIALTY
 4. DOCTORAL DEGREE IN MUSIC SPECIALTY
-

5-31. Sample Advertisement

OFFICE OF THE STAFF CHAPLAIN

(Add you address here)

NOTICE OF AVAILABILITY OF NONPERSONAL SERVICE CONTRACT POSITIONS

1. THE FOLLOWING APPROPRIATED FUND NONPERSONAL SERVICES CONTRACTS ARE AVAILABLE. THE CONTRACT PERIOD IS 1 OCT 19XX THROUGH 30 SEP 19XX. CONTRACT AWARD AND EXECUTION IS SUBJECT TO THE AVAILABILITY OF APPROPRIATED FUNDS.

ORGANIST 1100 PROTESTANT SERVICE CHAPEL 1
ORGANIST 1000 CATHOLIC SERVICE CHAPEL 2
CHOIR DIRECTOR CHAPEL 1
(CONTINUE TO LIST YOUR CONTRACTS)

FOR INFORMATION ON THE APPROPRIATED FUND CONTRACTS CONTACT CHAPLAIN (MAJ) BETH HAMMONS, CHAPLAIN RESOURCES MANAGER, AT 532-3135

2. THE FOLLOWING NONAPPROPRIATED CHAPLAINS' FUND NONPERSONAL SERVICES CONTRACTS ARE AVAILABLE. THE CONTRACT PERIOD IS 1 OCT 19XX THROUGH 30 SEP 19XX. NO APPROPRIATED FUNDS WILL BE USED FOR THESE CONTRACTS. CONTRACT AWARD AND EXECUTION SUBJECT TO AVAILABILITY OF NONAPPROPRIATED CHAPLAINS' FUNDS AND APPROVAL OF THE CONSOLIDATED CHAPALINS' FUND MANAGER.

ORGANIST 0900 EPISCOPAL SERVICE CHAPEL 3
PIANIST 1000 PROTESTANT SERVICE CHAPEL 5
CHOIR DIRECTOR 0900 SPANISH SERVICE CHAPEL 7
(CONTINUE TO LIST YOUR CONTRACTS)

FOR FURTHER INFORMATION ON THE NONAPPROPRIATED CHAPLAINS' FUND CONTRACTS CONTACT SFC CLARK JOHNSON, FUND MANAGER, AT 532-3635.

THIS ADVERTISEMENT OF AVAILABILITY IS VALID THE PERIOD OF 1 TO 30 JUNE 19XX. THE OFFER FOR THESE CONTRACTS WILL CLOSE ON 30 JUNE.

5-32. Sample Statement of Work Format.

Section C

WORK STATEMENT

C.1. GENERAL

C.1.1. Scope of Work. The contractor shall provide distinctive professional support to the Catholic population by conducting services and sacraments as per the dictates of the Roman Catholic Church. He shall also provide additional pastoral ministrations in religious education for first grade through adult, sacramental preparation classes, counseling, hospital visitation, bible studies, choral and other lay participation activities that support worship services. As a nonpersonal services contractor the contractor is not a member of the Chaplain Support Office staff.

C.1.1.1. Definition of Sunday/Sabbath/Holy Day Worship Service. A Celebration of the Eucharist (Mass) utilizing the liturgy of the Missal following the church calendar for a congregation. The contractor, in all Catholic Worship Services, shall include spiritual preparation and sermon preparation. The Mass is held on Saturday evenings, Sundays, and designated Holy Days.

C.1.1.2. Definition of Weekday Service. A Mass or paraliturgical service held during the weekdays of Monday thru Friday.

C.1.1.3. Definition of Sacrament. A formal Catholic rite. The Roman Catholic Church celebrates seven Sacraments. They are: Eucharist, Baptism, Reconciliation, Marriage, Confirmation, Anointing (Sacrament of the Sick), and Ordination. The contractor would provide for all these Sacraments except Ordination.

C.1.2. Location. Primary place for the conduct of services will be at (list location). The contractor, upon assignment by Mass Schedule, shall conduct worship services or other religious activities in any chapel or facility located within the confines of the Federal installation known as (list installation).

C.1.3. Workmanship. All work shall be accomplished within the guidelines of the Roman Catholic Church, Army regulations and directives, and the Installation Chaplain's Policy Statements.

C.1.3.1. The contractor shall be liable for loss, damage, or theft of Government property due to the contractor's carelessness and/or negligence. Negligence will be determined by appropriate Report of Survey findings.

C.2. CONTRACTOR PERSONNEL

C.2.1. Competency of Contractor Personnel. All services under this contract are to be performed by an ordained member of the Roman Catholic Church and endorsed by the Archdiocese for Military Services and accepted by the Bishop of (name location) Diocese. The contractor shall be experienced and fully qualified to perform the required services without any supervision or direction by Government personnel.

C.2.2. Contractor Points of Contact. The contractor shall provide the Contracting Officer and the Contracting Officer's Representative with the names of a primary and alternate point of contact with telephone numbers, in case of emergency.

C.2.3. Personal Property. The contractor shall ensure that personal property is clearly marked and identified to preclude misidentification as Government property. For example, robes, stoles, communion cup, and/or other ecclesiastical equipment that could be similar to and identified as Government property.

C.3. PERFORMANCE EVALUATION MEETINGS

C.3.1. The contractor shall meet with the Installation Chaplain once per month. The contractor shall contact the Installation Chaplain to make appointments for this meeting.

C.3.1.1. The purpose of these meetings will be to discuss the contract evaluation. The contractor and/or the Contracting Officer's Representative shall notify the Contracting Officer of any discrepancies, disputes, or indications of poor performance. The Installation Chaplain, if not the COR, shall notify the COR of such indications.

C.4. HOURS OF OPERATION

C.4.1. Performance. The contractor shall provide the required products and services as indicated in the delivery schedule of the contract.

C.4.2. Emergency services. Emergency services are required for Roman Catholic emergency ministrations only. The contractor shall receive payment only for those specific emergency ministrations required and as specified in this contract.

C.5. GOVERNMENT-FURNISHED PROPERTY AND UTILITIES

C.5.1. Office and equipment. The Government will furnish office space (indicate where) with appropriate office furnishings and equipment for the support of the contractor only in the actual performance of products and services. Said office is not permanent or dedicated solely to the use of the contractor.

C.5.1.1. Appropriate office furniture and equipment includes: (List specific office furniture, supplies, equipment authorized for use by the contractor).

C.5.2. Liturgical Items. The Government will provide all required consecrated and liturgical items of equipment and supplies needed in the conduct of a Roman Catholic Worship Service, providing of the Sacraments, and other Ministrations.

C.5.3. Utilities. The Government will provide all utilities, such as electrical and water, to perform the services required by the contract, at the site of delivery of the services on Federal property. The Government will not make any modifications to utility outlets to accommodate contractor equipment.

C.5.4. The Government shall not furnish the contractor with Government living quarters.

C.6. CONTRACTOR FURNISHED PROPERTY AND UTILITIES

C.6.1. The contractor shall furnish his own transportation to and from the work site(s).

C.6.2. The contractor may use personal ecclesiastical and liturgical items of equipment to conduct Roman Catholic Worship Services, Sacraments, and Ministrations. The Government will not be liable for loss, damage, theft, or maintenance of personal ecclesiastical equipment.

C.6.3. The contractor shall not be required to furnish any office, ecclesiastical, or liturgical supplies to accomplish the requirements of this contract except as specifically noted.

C.7. WORK TO BE ACCOMPLISHED

C.7.1. The work to be performed shall include the following specified requirements.

C.7.2. Worship Services. Sunday, Sabbath, and Holy Day Masses, Weekday Worship Services or Masses, Sacraments of Baptism, Matrimony, Reconciliation, and Confirmation, and Anointment of the Sick.

C.7.3. Ministrations.

C.7.3.1. Shall coordinate music support with Choir Director.

C.7.3.2. Shall conduct classes/sessions for Catholic Youth of the Chapel, Lay Eucharist Ministers, Altar Boys, and Ushers.

C.7.3.3. Shall conduct Sacramental Preparation Classes for First Communion, Baptism, Confirmation, and Pre-Marriage.

C.7.3.4. Shall conduct Mass for Sacred Heart Guild Ladies on the first Friday of each month, from September to May.

C.7.3.5. Shall provide spiritual counseling sessions to Catholic members of the Post who request it.

C.7.3.6. Shall visit at the hospital with congregation members that want to see a priest, providing the Sacrament of the Sick and/or Communion to those patients that request it.

C.7.4. Command Master Religious Plan. The contract SOW shall be incorporated into the Command Master Religious Plan (CMRP) by the Catholic Chaplain or the Staff Chaplain.

C.7.5. Chaplains' Fund Council. The contractor shall not attend the CPBAC. The requirements of the Catholic program element shall be represented by the Catholic Chaplain or the Staff Chaplain. The representative shall present the needs of the Catholic Program.

C.8. Administration.

C.8.1. Definition. Administration for the purpose of this contract is the completion of reports, Government forms, and other input, that may be required for each contract product or service.

C.8.2. Documentation of Work/Reports. The contractor shall maintain a log of the work performed under this contract, and shall provide a copy of the log to the Staff Chaplain on a monthly basis.

C.8.3. The contractor shall document worked performed on the Invoice or Request for Payment.

C.8.4. Request for Supplies/Equipment. The contractor shall provide the Staff Chaplain with the proper requests for the ordering of supplies and equipment to support the Catholic Program in accordance with the Consolidated Chaplains' Fund SOP and the Chaplain Resources Manager's instructions (for appropriated fund supplies).

C.8.4.1. Applicable forms, SOPs, and instructions will be provided to the contractor by the Consolidated Chaplains' Fund Manager and the Chaplain Resources Manager.

C.8.5. Privacy Act. The contractor shall be familiar with and ensure compliance with provisions of the Privacy Act, Freedom of Information Act, and limitations on Government collection of personal and statistical data on nonaffiliated personnel.

C.8.5.1. Applicable Government regulations concerning these Acts will be made available to the Contractor for review by the Staff Chaplain.

C.9. Priority of Work.

C.9.1. The contractor shall give work priority to life and death situations that require pastoral response.

5-33. Sample Invoice Format

DEPARTMENT OF THE ARMY

(Your address)

ATSC-RMO

_____(DATE)_____

MEMORANDUM FOR: (Use address of COR as certifier of invoice for payment)

SUBJECT: Request for Partial Payment of Contract DAAB05-XX-C-001 (use your contract number)

I request partial payment for the following contract services and products delivered during the period _____(dates)_____.

ITEM NO	SERVICES	UNIT QUAN	UNIT RATE	AMOUNT
0001	MASSES for Sundays/Holy Days	____	SVC \$75.00	_____
0002	Additional Services same day	____	SVC 25.00	_____
0003	Weekday Services/Masses	____	SVC 35.00	_____
0004	Emergency Ministrations	____	EA 35.00	_____
	Total Payment This Invoice			_____

_____(Signature)_____
(Contractor Signature Block)

I certify that the above services were delivered according to the terms of the contract, were satisfactory, and accepted for the Government.

_____(Signature)_____

_____(Signature)_____

(Chaplain in Charge of Service)(Date)

(COR/POC) (Date)

DATE/TIME RECEIVED BY COR/POC FOR PROCESSING__(Date/Time Stamp)_____

Chapter 6 Chaplaincy Resources Management—Chaplaincy Logistics

Section I Introduction

6-1. General references

- a. DOD Construction Criteria Manual 4270.1-M, AR 415-15, and OCCH Standard Facility Designs. These references provide guidance and information regarding construction.
- b. Federal Property Management Regulation 101-47, 308-5, Defense Reutilization Marketing Manual, and Engineer Pamphlet 405-1-2. These references relate to sale, conversion, and disposal of chapels.
- c. AR 71-2, AR 71-13, and AR 71-32. These regulations apply to Basis of Issue Plans (BOIP), equipment and authorization usage, and management of the system for Tables of Organization and Equipment (TOE). The policies contained in these regulations are applied primarily in the area of force development. They are excellent resources for use when establishing qualitative operational requirements for new equipment, or modernization and replacement of existing equipment.
- d. AR 165-1, Chapters 12, 13, and 14. This regulation contains the policies and principles for use of appropriated funds and nonappropriated funds worldwide and at all levels of command within DA in support of the military religious program.
- e. AR 215-1 through AR 215-5. These regulations apply to the Morale, Welfare, and Recreation (MWR) system and to Nonappropriated Fund Instrumentalities in general. They contain additional guidance for use of a NAF in procurement of supplies and equipment.
- f. AR 415-28. Policies and procedures for Real Property management.
- g. AR 600-20. This regulation contains the Army Command Policy. This publication details the Commander's responsibilities for logistic support.
- h. AR 710-2, AR 735-5, and DA Pam 710-2-series. These references provide policies and procedures for requisitioning, maintaining, and accountability for items within the supply system below the wholesale level. These are the primary references for property requisition, receipt, and accountability.
- i. Engineer Technical Letter 110-3-255 and CTA 50-909. These documents provide policies and guidance for carpeting.
- j. CTA 50-Series. These documents provide common authorized items of equipment or supply for units. The two most frequently used VTAADS documents are CTA 50-909 for furnishings and equipment; and CTA 50-970 for durable or expandable items.
- k. FM 16-1. Provides the doctrine for Unit Ministry Team Operations.
- l. FM 100-22 Installation Management. Provides logistics management for the sustaining base. This is a key reference for chaplains and chaplain assistants in the sustaining base.
- m. Reference Book (RB) 1-1 Unit Ministry Team (UMT) Handbook. This RB is a reference book for chaplains and chaplain assistants. It is a compendium of other documents that provide useful information and is helpful to the UMT in providing military religious support.

- n. Nonappropriated Fund Management System (NMS) User's Guide. Detailed instructions for use of the Property Module of the different versions of the NMS software are in the applicable NMS User's Guide.

Section II

General

6-2. Introduction

- a. Logistics is a term that encompasses planning, acquisition, accountability, utilization, maintenance, and disposal of equipment, facilities, and supplies throughout the entire life cycle of the items.
- b. The commander has the responsibility for unit specific items and operations at each level.
- c. The Chief of Chaplains (CCH) has overall responsibility for chaplaincy specific logistic items. The CCH has delegated management of chaplaincy logistics to the Command Chaplain, U.S. Army Material Command (AMC).

6-3. General principles of logistics

- a. *Staff responsibilities.* Individual users of the logistics systems must have a working knowledge of the Army and local procedures. The Deputy Chief of Staff for Logistics (or equivalent) is the responsible agency on an installation for logistics. The S-4 (or equivalent) is the responsible element for logistics at the unit level. DCSLOG or S4 personnel have the responsibility for management of all areas of logistics and provide guidance through local command directives or Standard Operation Procedures (SOP).
- b. *Planning.* The approved CMRP integrates planning for resources—facilities, time, personnel, equipment, and funds. The CMRP should include plans for procuring and replacing supplies and equipments.
 - (1) The use of the facility management module in the CMRP supports Real Property Management. The data includes facility utilization or usage factors, frequency of usage, and the average cost, using a local rate factor, associated with sustaining the facility. This information is used in conjunction with information from the Installation Master Planner for real property maintenance and military construction plans; both facility and infrastructure.
 - (2) The responsible unit or installation APF Property Book Office maintains a data base listing of property and equipment assigned to the staff chaplain. One of the requirements of property management is a Five-Year Master Replacement Plan (FYMRP). This document lists a replacement schedule for the items on the record, based on predicted normal wear-out dates. The management of the hand receipt is the key to management of this plan. This document is reviewed annually to determine if the items listed are still serviceable; or should be replaced upon wear-out date. Replacement plans are integrated into the CMRP. The Property Module of the Nonappropriated Chaplains' Fund Management System (NMS) produces the FYMRP for NAF items.
- c. *Classification of logistical support.* Supply items are classified into ten areas. Requisition and movement of equipment, supplies and materials are based on classification; either in garrison or in the field. Nonstandard items may not fall into one of these classes; however, the rules of transport for each supply class apply.

- (1) *Class I (Rations)*. This classifies food stuffs, subsistence, potable water and rations. The Multi-faith Meal, Ready-To-Eat (MRE) is in this classification. Rations are ordered either as part of the unit ration request or separately by NSN. Coordination is done through the local responsible element.
- (2) *Class II (General Supply)*. This classifies clothing, tentage, tool sets, individual equipment, and all textile or leather items. The Chaplain Resupply Kit is in this classification.
- (3) *Class III (Petroleum, Oils, and Lubricants)*. Classifies as stated; commonly referred to by the abbreviation POL.
- (4) *Class IV (Barrier Materials)*. This classifies construction materials, barrier materials, lumber, pickets, barbed wire, concrete, and similar materials.
- (5) *Class V (Ammunition and Explosives)*. This classifies all ammunition and explosives including pyrotechnics and explosive training devices.
- (6) *Class VI (Personal Demand Items)*. This classifies items that soldiers select by personal preference that are normally combined and moved in sundry packs. Before the Chaplain Resupply Kit, ecclesiastical wine was in this classification.
- (7) *Class VII (Major End Item)*. A major end item is a piece of equipment—an entire identifiable item—that does not lose its identity through use. Normally this is vehicles or weapon systems.
- (8) *Class VIII (Medical Supplies)*. Classifies all medical supplies and equipment.
- (9) *Class IX (Repair Parts)*. Classifies all repair parts and subcomponents used as replacement parts for other equipment, including major subassemblies, such as engines and transmissions.
- (10) *Class X (Civil Affairs)*. Classifies Civil Affairs items, including equipment for economic development and general civilian assistance.

d. *Transportation*

- (1) Logistical items are moved according to classification (standard classification or nonstandard), priority, and required delivery date. The Uniform Material Movement and Issue Priority System (UMMIPS) was established to provide a standard means of processing requisitions and receipt of logistical items. See DA Pam 710-2-1, Chapter 2 for a detailed explanation. That chapter also details what forms are used to request supplies (Table 2-3) and provides examples.
- (2) Generally a transportation manager centrally controls and coordinates both commercial and military transportation assets. This manager (located at the DCSLOG or the S-4 or equivalents) will endeavor to ensure that transportation capabilities are appropriately coordinated and that the necessary materiel arrives at the right place and the right time. The primary tool is the UMMIPS; which will be enhanced by the Unit Level Logistical Systems (ULLS).

e. *Orders, plans, and estimates*

- (1) Standardization of administrative information processes and systems that provide effective formulation of orders and directives for operations, exercises, or emergency plans is a key support concept. These information processes include the Operations Order, Warning Order, Fragmentary Order, and the Estimate of the Situation. These processes should be fully integrated into Operations Orders and aid the supporting logistician in conducting and controlling the support operation. The proper synchronization of these systems will ensure needed logistical support information is available in a usable form. Further, they standardize the information passed to the supported and supporting elements. Refer to FM 16-1 and RB 1-1 for examples.
- (2) These standardized processes are used in both tactical field and sustaining base operations. Examples of sustaining base applications are Mobilization Plans, Anti-Terrorist and Hostage Plans, and other Contingency Plans that define the sustaining base missions. The sustaining base unit has procedures that fully integrate logistics requirements into these plans.
- (3) Both the tactical and sustaining base UMT provides the required logistical support requirements for military religious support into these orders, estimates or plans.
- (4) The CMRP is a tool for contingency planning. Religious Support Area (RSA) 11—Religious Support Planning/Operations, is one area where the UMT may define known requirements for unclassified missions in the tactical or sustaining base. The identified requirements may be entered and remain unfunded. This provides a ready means to maintain known requirements for logistic planning.

Section III

Authorization Documents

6-4. Purpose of documents

- a. Specific documents identify chaplain section or chapel equipment authorizations within the TAADS. For example, the TDA document will authorize a piano for a unit chapel. The piano is funded and procured through the sustaining base unit logistics process.
- b. An unauthorized item may still be procured through appropriate documentation. Funding is often difficult for nonauthorized items and procurement of nonauthorized supplies and equipment requires a strong justification statement.

6-5. Authorization documents

The following is a list of the authorization documents the UMT will use when planning for or ordering supplies and equipment:

- a. Common Table of Allowances (CTA).
- b. Table of Organization and Equipment (TOE) (Usually published in a modified form called MTOE).
- c. Table of Distribution and Allowances (TDA).
- d. Chief of Chaplains Special Authorization Policies.
- e. The Command Master Religious Plan (CMRP).

6-6. Common Table of Allowances

- a. Equipment listed in the Common Table of Allowances (CTA) is for use in garrison or the field (depending upon the item being discussed). “Common” means this is equipment, clothing, furnishings, and so forth,, which can be used in either a tactical or sustaining base. Authorization for the item is defined in the tables.
- b. CTA equipment for Chapel/Chaplain will be found in Table 3 of CTA 50-909. The information is organized in the table in four ways:
 - (1) Line item number;
 - (2) Item description, basis of issue and remarks;
 - (3) Unit of Issue; and,
 - (4) Allowances.
- c. Below is an example of how a “line item” (choir robes) is listed:

Table 6-1 Line Items					
ORGANIZATION OF TABLE					
CHAPEL/CHAPLAIN CTA					
Line Item No.	Item Description	Basis of Issue	Remarks	Unit of Issue	Allowances
97085N	Robe Choir Poplin: (Note 6)	EA	Per Choir Member	1	

- (1) *Line Item Number.* The line item number is a unique number for each piece of equipment listed in the CTA. Most of the items are “standard,” that is, the item conforms to a specific set of specifications. In the example above, the letter “N” is at the end of the number. This means that the item is nonstandard and, unless otherwise noted, may only be acquired by local procurement within the provisions of the Federal Acquisition Regulation (FAR).
- (2) *Item, Basis of Issue, Remarks.* This information, which gives nomenclature or name of the item, must be accurately reported when ordering. It will also indicate how many of the items are authorized per user. At the end of the CTA Table several notes (footnotes) are listed to give further information. For example, in the case of Note 6 (indicated in the example above), the note reads: “Allowances are predicated on this particular size and quantity satisfying all demands for the item category. Non-standard sizes may be substituted. In these instances, size and selection and quantity will be based on the most practical use of available space.”
- (3) *Unit of Issue.* This should be self explanatory. Each (EA) happens to be the only unit used.
- (4) *Allowances.* This indicates how many of EA (each) are authorized in keeping with the item description.

6-7. Table of Organization and Equipment (TOE and MTOE) and Table of Distribution and Allowances (TDA)

- a. These two tables are produced by The Total Army Authorization Document System (TAADS). TDAs are normally associated with sustaining base units and TOEs with tactical units. A modified TOE (MTOE) is a TOE modified to support specific units, given unique geographical operating environments and missions.
- b. Both of these tables are composed of three parts. The first part details the mission and provides a list of applicable publications that relate to the mission. The second part lists the personnel allowances. The third part details out the authorized equipment per section listed in Part I of the document.
- c. These authorization documents support the organization and equipping of units designed to deploy on operations or perform functions in the sustaining base. Each type of unit (for example, infantry, artillery, armor, training, and so forth) will have its own unique standards for supporting units with materiel.
- d. The UMT must review the authorization document for their unit containing the list of authorized equipment. This equipment will be issued by the unit and normally stored and maintained ("operator" or first echelon maintenance) by the UMT. The UMT vehicle, for example, may be stored in the motor pool, and other equipment stored in CONEXs or in the chapel. Exercise property management discipline by conducting weekly inventories of those items that are stored (e.g. motor pool) in areas not under the direct control of the UMT. It is the UMT's responsibility to safeguard the equipment and see that it is maintained for support of the mission.

6-8. Special authorization policies provided by the Chief of Chaplains

- a. An item of equipment may be authorized for UMT use but may not be included in the current CTA, TDA or MTOE due to the documents' publication cycles. New equipment authorizations are distributed through logistics channels. Additional information may normally be received from the Chaplaincy's logistics manager, the Command Chaplain, U.S. Army Materiel Command.
- b. It is essential that materiel staff officers and supply agents have the documentation reflecting the authorized equipment changes before procuring equipment. Revisions to the CTA are particularly slow. When special announcements are made, a copy should be maintained in the chaplain section files. DACH-IRML and the AMC Command Chaplain's Office may be contacted for further assistance.

6-9. NAF property

- a. AR 165-1 outlines the provisions for use of Chaplains' Fund resources. The approved CMRP is the authorization document for the procurement of supplies or equipment with NAF Chaplains' funds.
- b. AR 165-1 states specific restrictions for the use of NAF Chaplains' funds to procure items of supply or equipment. These restrictions include:
 - (1) Chaplains' funds may be used to purchase services, supplies, or items of equipment in support of the CMRP that supplement the APF mission and for which APF are not authorized.
 - (2) Chaplains' funds will not be used to purchase equipment and supplies when APFs are authorized and available.
 - (3) Chaplains' funds —

- (a) Will not be used to purchase standard National Stock Number (NSN) or CTA Line Item Number (LIN) items for equipment and furnishings authorized by the TDA, MTOE(TOE), JTA, or CTA.
- (b) Will not be used to purchase any item available through the Defense Industrial Supply Center or Defense Personnel Support Center.
- (c) May be used for purchase of consumable ecclesiastical NSN or CTA LIN items when the quantity to be received exceeds annual use or does not meet distinctive faith group ecclesiastical requirements.
- (d) May be used to purchase approved organizational/installation nonstandard items (AR 71-13) when the appropriate official (certification officer) certifies in writing that authorized APFs cannot satisfy the requirement.

6-10. Command Master Religious Plan

- a. As stated, the CMRP integrates the planning for resources. The CMRP contains the budget requirements to support the logistics plans for procuring and replacing authorized supplies and equipment.
 - b. A CMRP approved by the commander is, in itself, an authorization document to standard and non-standard supplies and equipment.
-

HINTS FOR ORDERING FROM AUTHORIZATION DOCUMENTS

Demonstrate responsible stewardship. Not needed? Do not order!
Do not procure just because the item is authorized!

Refer to the most recently published authorization documents.

Use accurate and correct nomenclature, stock numbers or item numbers, Authorized quantities, etc. when placing the order.

When money is not readily available, have the order ready to process

As an "unfinanced" requirement, thus taking advantage of the release of Funds at a later time in the fiscal year.

Use the Command Master Religious Plan to full advantage. Show how Items are programmed for replacement.

Be a player in the complete process. Develop relationships, know the Requirements, attend the meetings, do the paperwork, follow-up on the actions, ask questions!

Section IV Information Systems

6-11. Introduction

- a. One of the more complex logistics procurement processes is that of procuring and upgrading information systems hardware and software. This subject is broader than just dealing with computers, though computers are the usual focus.

- b. When planning for the information requirements for the UMT, plan beyond the focus of computers and computer software. Visualize everything that may be required to assist the UMT in the processing, sending, cataloguing, safeguarding, or enhancing information. The following examples of information management concerns are provided:
-

Computer Processing Units (CPUs):

- Type and size of drives
- RAM
- Capability

Common Computer Peripherals (for example, Monitors, Keyboards, Mouse, Modem)

Special Computer Peripherals or Add-ons, (CD-ROM, Sound Cards, Video Cards, Scanners, Tape Backup)

Laptop or Desktop Systems

LAN systems

- WWW and Internet access
- E-mail

Computer Printers

Facsimile Machines (FAX)

Reproduction/copying machines

Video Teleconferencing

Postal Services

Printing and Publishing

Records Management/Library

- Records storage
- Records in electronic format

Forms availability

- Reproducible forms
- Forms on CD-ROM

Telephones

- c. Information management involves more than computers. In addition, audio-visual equipment commonly used in ministry, classroom, lounges, and so forth,, such as TVs, VCRs, and tape recorders, could be added to the over-all communications and information management plan. Audio-visual equipment is normally obtained through the installation's Training and Audiovisual Support Center and accounted for per AR 108-2.
- d. Information management hardware and software and audio-visual equipment are normally purchased with APF. The use of NAF Chaplains' funds require an exception to policy and a clear, documented, and extraordinary need. The CPBAC must clearly justify the purchase. Additionally, special permission from the commander (usually through the Director of Information Management — DOIM or equivalent) must be obtained.
- e. Special permission from the commander (usually through the Director of Information Management — DOIM or equivalent) must be obtained to place personal software on government computers. A mission requirement must be documented with a clear, documented, and extraordinary need.

6-12. Key resources

- a. *The Information Management Plan (IMP)*. This plan is an integrated document defining Information Mission Areas and Requirements. An IMP covers automation (hardware and software); visual information management (videotapes, motion pictures, audio items, and multimedia); publicity materials; publications; and records management (microfilm, paper, diskettes).
 - (1) The CCH publishes a periodic update to the Chaplaincy IMP. This document includes the life-cycle management of the Chaplaincy Automated Religious Support System (CARSS). This document is key to defining responsibilities and requirements for chaplaincy specific areas. It should be reviewed for integration into the local IMP.
 - (2) The IMP will have a section where each activity's information needs are addressed. The IMP requires UMT input and updates as appropriate. The local command will have a format and requirement timeline standard.
 - (3) Clearly state identified requirements or mission needs in the IMP. Incorporate, the IMP budget issues into the CMRP.
- b. *The Director of Information Management (DOIM)*. The local DOIM is a key resource person for procuring Information Management hardware and software. If you are in an MTOE unit, the Communications staff officer (or often the senior NCO in that section) functions as a DOIM.
- c. The Chaplain Section Information Mission Area Point of Contact/System Security Officer.
 - (1) A member of the UMT is appointed as a representative to the DOIM for subjects having to do with information management.
 - (2) Training is conducted for this appointee by the local DOIM. This enables the individual to perform the mission.
- d. The Capability Requirement Document (CAPR), Mission Needs Statement (MNS), or Abbreviated Mission Needs Statement (AMENS).
 - (1) Each of these documents establishes the particular information requirements for the UMT/chapel section. Which one is used depends upon the local command. The CAPR is used as the example here.

- (2) The document enables the DOIM to update his or her Information Management Plan. Both documents help the DOIM to impact the Budget Cycle so that the UMT/chapel information management hardware and software requirements can be purchased in a timely manner. The UMT should budget separately in the CMRP, identifying funds for the UMT for information management items. In addition, the CAPR, or similar document, is required as a justification process for the procurement actions.

6-13. The Chaplaincy Automated Religious Support System

- a. The CARSS is an integrated system comprised of hardware, software, training, acquisition, and maintenance standards. It includes general information management hardware and software requirement as well as branch- or chaplaincy-specific requirements.
- b. Hardware standards. This ranges from network systems to palm-top computers. All involve Commercial-Off-The-Shelf (COTS) systems. The requirements are published in the CCH IMP periodic update. Many of the items can be found in CTA 50-909. The existence of CARSS Hardware Components Minimum Requirements should assist in the justification process for procuring the information management hardware and software required to support the religious support mission. These are normally "minimum" requirements. The locally developed chaplain IMP will further define what is required to support local needs and missions.
- c. Software standards. This is a combination of COTS software packages (word processing, data base, spreadsheet, and so forth) and branch-specific (most common are the CMRP and NMS systems).
- d. Training standards. Literacy, Proficiency, and Functional are the three classifications for training. The first two are accomplished locally either by formal classes, self-paced or self-taught instruction. The USACHCS has the mission to conduct functional training for branch-specific software.
- e. Acquisition and maintenance. These standards are the DOD/DA standards. They include the CCH IMP, CAPRs (or equivalent), software development and maintenance contracts, and system standards. These two areas are part of the logistics plan.

6-14. Converting information management requirements into a logistics plan

- a. The first step is to perform a complete assessment of the chapel or UMT information management hardware and software requirements. Written justification is the basis for the requirements. Include the special branch requirements that come from the chaplaincy IMP. For example, identify and include the minimum standards for a computer for running the CMRP and the NMS Chaplains' Fund accounting software justified by the required duty functions of Chaplaincy Resource Manager or Fund Manager.
- b. Next, write up the identified and justified requirements in a Capability Requirement (CAPR) document or your local equivalent. The CAPR is used here as an example of the process. Many locations now use an abbreviated AMENS document. The CAPR becomes the UMT information logistics plan and is integrated into the DOIM's Information Management Plan (IMP). This is, in turn, the DOIM's logistics plan.

- c. The process for upgrading software requirements is also included in the CAPR. Except for branch specific programs (for example, NMS, CMRP, and SKYPILOT), DACH does not set standards for the specific routine commercial software (such as word processing programs) required to support chapel and UMT activities. This standard is normal expressed by the DOIM at local levels for the command.
- d. Software requirements may dictate the hardware required. For example, if the task or function calls for using records stored on CD-ROM, then a CD-ROM drive is required with your computer workstation or access to one is required through a Local Area Network (LAN).

6-15. Capability requirement document

Check with the DOIM for the local preferred formats for justifying and procuring information management hardware and software requirements. The sample below is a general representation of what has been used successfully in several locations. Adapt it to meet local needs.

SAMPLE CAPABILITY REQUIREMENT. The following checklist would typically be included in a normal CAPR document:

DATE OF REQUEST:

SERVICE REQUIREMENT DATE: (when needed)

REQUESTING ORGANIZATION AND LOCATION:

POINT OF CONTACT: (name and phone number in your office)

TYPE OF REQUIREMENT: The Office of the Chaplain provides general religious support to the command. The Chaplain Automated Religious Support System (CARSS) is the standard Army management information system utilized to assist the chaplaincy in meeting its information needs. The key documents that provide information management guidance to the chaplaincy are:

AR 165-1, Chaplain Activities in the US Army

Office of the Chief of Chaplains (OCCH) Information Systems Plan

OCCH Information Management Plan

Chaplain Automated Religious Support System (CARSS) Implementation Guidelines

(list your local SOP/supplements, and so forth)

This office requires access to CARSS and its information management tools in order to provide (list your headquarters) organizational elements with religious support. In addition, this office requires access to information and support services necessary to perform day-to-day office functions.

APPROVED IMP INITIATIVE CONTROL AUDIT IDENTIFIER: (cite the paragraph or control number for your activity in the DOIM's Information Management Plan).

PROJECT NUMBER: (Obtain from DOIM)

REQUIREMENTS: This office requires the following Information Mission Area (IMA) support in order to accomplish its mission. Any hardware/software will be upgraded/expanded to ensure these systems will continue to meet the needs of this office.

ADPE/SOFTWARE. The hardware and software required by this office to access the information in CARSS will include off-the-shelf hardware and software which meet the Army Information Architecture standards and OCCH guidance. The Army-wide software standard for CARSS includes commercial software packages to meet special requirements of the user (word processing, for example) and special applications developed for CARSS under the supervision of OCCH. The hardware/software required to interface with CARSS is identified at Enclosure 1. (List separately.)

(In subsequent subparagraphs list/justify each hardware item, such as a modem).

(List special requirements such as a laptop for TDY trips with internal modem for communications).

(In subsequent sub paragraphs list/justify other upgrades and changes. And be sure and address capability requirements, such as storage requirements, electronic mail, graphics).

COMMUNICATIONS: The following communications support is required:

(In subsequent paragraphs list telephone, answering machine, FAX, and so forth, capability requirements).

OTHER SUPPORT SERVICES (list in subparagraphs your requirements for mail, graphics reproduction support, printing, and so forth).

CHANGES TO EXISTING SERVICES:

SECURITY PROTECTION: Information to be processed is unclassified. There is a requirement to protect all computer systems against unauthorized access.

RESOURCING: (provide cost estimates if available and source of funding and be sure to ask your headquarters to fund).

IMPACT IF NOT PROVIDED:

REMARKS:

REQUESTING OFFICIAL SIGNATURE:

APPENDIX A
References

Section I
Required Publications

AR 11-2

Management Control
(Cited in para 4-38.)

AR 11-7

Internal Review and Audit Compliance Program
(Cited in para 4-40.)

AR 36-5

Auditing Service in the Department of the Army
(Cited in para 4-40.)

AR 37-103

Disbursing Operations for Finance and Accounting Offices
(Cited in para 4-39.)

AR 165-1

Chaplain Activities in the United States Army
(Cited in paras 2-7, 3-16, 3-29, 4-2, 4-3, 4-13, 4-20, 4-22, 4-36, 4-38, 4-59, and 5-5.)

AR 215-1

Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities
(Cited in paras 4-46, 5-5, 5-9, and 5-10.)

AR 215-4

Nonappropriated Fund Contracting
(Cited in paras 4-49, 4-50, 4-54, 5-10, and 5-27.)

AR 415-15

Army Military Construction Program Development and Execution
(Cited in paras 3-23, and 3-24.)

AR 415-28

Real Property Category Codes
(Cited in para 3-33.)

FM 100-22

Installation Management
(Cited in para 2-7.)

DFAS-IN Regulation 37-1

Finance and Accounting Policy Implementation
(Cited in paras. 3-12, and 3-14.)

DEFAS-IN Manual 37-100-96

The Army Management Structure
(Cited in paras. 3-5 and 3-13.)

DoD 5500.7

Joint Ethics Regulation
(Cited in para 5-4.)

Federal Acquisition Regulation Part 3

(Cited in para 5-4.)

Federal Acquisition Regulation Part 16

(Cited in para 5-6.)

Federal Acquisition Regulation Part 37

(Cited in paras 5-5, 5-9, and 5-10.)

Internal Revenue Service Publication 1635

Understanding Your Employee Identification Number

(Cited in para 4-29.)

Section II

Related Publications

DA Pamphlet 710-2-1

Using Unit Supply System Manual Procedures

DA Pamphlet 710-2-2

Supply Support Activity System Manual Procedures

AR 25-1

The Army Information Resources Management Program

AR 25-400-2

The Modern Army Recordkeeping System (MARKS)

AR 71-2

Base of Issue and Qualitative and Quantitative Personnel Requirements Information

AR 71-13

The Department of the Army Equipment Authorization and Usage Program

AR 71-32

Force Development and Documentation—Consolidated Policies

AR 108-2

Army Training and Audiovisual Support

AR 215-5

Nonappropriated Fund Accounting Policy and Reporting Procedures

AR 600-29

Fund Raising Within the Department of the Army

AR 710-2

Inventory Management Supply Policy Below the Wholesale Level

AR 735-5

Policies and Procedures for Property Accountability

FM 16-1

Religious Support

FM 25-100

Training the Force

DoDI 1051.1

Establishment, Management and Control of Nonappropriated Fund Instrumentalities

DoDI 4160.12-M

Defense Demilitarization Manual

DoD Construction Manual 4270.1-M

Construction Criteria Manual

Design Guide 1110-3-116

Engineer Pamphlet 405-1-2

Federal Acquisition Regulation 6.1, 6.401, 14.101, 15.406-1, 15.605, 15.609

Federal Property Management Regulation 101-47, 308-5

Internal Revenue Service Publication 526

Charitable Contributions

Public Law 103-66

OBRA 93

Title 5, United States Code

Title 10, United States Code

61 Comptroller General Decision 69

65 Comptroller General Decision 573

Section III

Prescribed Forms

DA Form 7390

Chaplains' Fund Sub-Account Ledger. (Prescribed in para 4-71.)

DA Form 7391

Chaplains' Fund Primary Account Sub-Ledger. (Prescribed in para 4-71.)

DA Form 7393

Command Master Religious Plan Program Review Worksheet. (Prescribed in para 2-7.)

DA Form 7392

Command Master Religious Plan Chaplaincy Support Activity (CSA) Worksheet. (Prescribed in para 2-7.)

DA Form 7394

Command Master Religious Plan Chaplaincy Support Activity (CSA) Consolidated Worksheet. (Prescribed in para 2-7.)

DA Form 7395

Command Master Religious Plan Roll-Up Worksheet. (Prescribed in para 2-7.)

DA Form 7396

Chaplains' Fund Offering Control Sheet. (Prescribed in para 4-46.)

DA Form 1756

Chaplains' Fund Purchase Order and Receiving Record. (Prescribed in para 4-55.)

DA Form 2249

Chaplains' Fund Statement of Operations and Net Worth. (Prescribed in para 4-24.)

DA Form 4922

Chaplains' Fund General Ledger. (Prescribed in para 4-71.)

DA Form 4922-1

Chaplains' Fund General Ledger (Continuation). (Prescribed in para 4-71.)

DA Form 4923

Chaplains' Fund Charge Purchase Request Memorandum Record. (Prescribed in para 4-56.)

DA Form 4924

Chaplains' Fund Property Record. (Prescribed in para 4-62.)

DA Form 4925

Chaplains' Fund Statement of Assets. (Prescribed in para 4-24.)

DA Form 4926

Chaplains' Fund Annual Summary Financial Data Report. (Prescribed in para 4-43.)

DA Form 5766

Chaplains' Fund Voucher. (Prescribed in para 4-48.)

Section IV

Referenced Forms

DA Form 1992

Nonappropriated Fund Receipt Voucher

DA Form 1993

Nonappropriated Fund Petty Cash Summary Voucher

DA Form 1994

Petty Cash Voucher

DA Form 3161

Request for Issue or Turn-In

DA Form 3953

Purchase Request and Commitment

DA Form 4065-R

Army NAF Purchase Request

DA Form 4065-1-R

Army NAF Purchase Request Continuation Sheet

DA Form 4067-R

Order for Supplies or Services/Request for Quotations (Nonappropriated Funds)

DA Form 4067-1-R

Order for Supplies or Services/Request For Quotations (Nonappropriated Funds) (For Purchases of \$10,000 or Less)

DA Form 4068-R

Continuation Sheet (Nonappropriated Funds)

DA Form 4073-R

Amendment of Solicitation/Modification of Contract (Nonappropriated Funds)

DA Form 4074-R

Contract Clauses (Nonappropriated Fund Supply and Service Contracts)

DA Form 4074-1-R

Contract Clauses (Nonappropriated Fund Supply and Service Contracts) (OCONUS Version)

DD Form 250

Material Inspection and Receiving Report

DD Form 448

Military Interdepartmental Purchase Request

DD Form 448-2

Acceptance of MIPR

DD Form 1144

Support Agreement

DD Form 1155

Order for Supplies or Services

DD Form 1391

Military Construction Project Data

SF 33

Solicitation, Offer and Award

SF 1034

Public Voucher for Purchases and Services Other Than Personal

SF 1094

U.S. Tax Exemption Certificate

IRS Form 1099 MISC

Miscellaneous Income

IRS Form W-2

Wage and Tax Statement

Social Security Form SS-4

Application for Employer Identification Number

OF Form 336

Continuation Sheet

Government Purchase Card Forms (Not Numbered)

Statement of Request to Participate

Cardholder Statement of Questioned Item

Cardholder Account Maintenance

Appendix B

Management Control Standing Operating Procedures Consolidated Nonappropriated Chaplains' Fund

B-1. References:

- a. AR 165-1, Chaplain Activities in the U.S. Army
- b. AR 11-2, Management Control
- c. DA PAM 165-18, Chaplaincy Resources Management

B-2. This Standing Operating Procedure establishes Management Controls.

For six areas of Consolidated Nonappropriated Chaplains' Fund management in accordance with AR 165-1, AR 11-2, and other relevant Army regulatory policies.

- a. Management Controls for Nonappropriated Chaplains' Fund Operations.
- b. Management Controls for Nonappropriated Chaplains' Fund Receipts.
- c. Management Controls for Nonappropriated Chaplains' Fund Disbursements.
- d. Management Controls for Nonappropriated Chaplains' Fund Accounting System.
- e. Management Controls for Nonappropriated Chaplains' Fund Nonexpendable Property.
- f. Management Controls for Civilian Contract Clergy Services.

B-3. Management Controls for Nonappropriated Chaplains' Fund Operations.

The supervisory chaplain will establish management controls for Nonappropriated Chaplains' Fund Operations by implementing and enforcing the following procedures:

- a. All procedures covering Fund life-cycle operations will be included in this standard operating procedure, which will be reviewed at least annually by the CPBAC.
- b. The CPBAC chairperson will place accountability and responsibility for the operation of the Fund under the supervision of the Fund Manager.

B-4. Management Controls for Nonappropriated Chaplains' Fund Receipts.

- a. Offerings will be counted by two persons in the presence of a chapel staff member immediately upon removal from public view.
- b. All cash receipts, deposits in transit, and all other money will be secured in an approved and locked safe at all times except during counting and verification, and before deposit.
- c. All cash receipts will be deposited in total within one banking day.
- d. Night depositories will be used to secure offerings when available.
- e. One serial numbered offering control sheet will be completed for each service at which no offering is taken.
- f. The Fund Manager will ensure that duplicate deposit slips are stamped by the bank and returned to the Fund.
- g. Each offering will be substantiated by a signed serial numbered offering control sheet verification/control document.
- h. The Fund Manager or his representative will recount the offering before deposit and compare the count with signed verified documents.
- i. The Fund Manager will document and investigate any shortages/overages.
- j. Upon receipt, the counters will stamp all checks "For Deposit Only" plus the name of the Fund and the account number.

B-5. Management Controls for Nonappropriated Chaplains' Fund Disbursements.

- a. All disbursements, except those made from petty cash, ATM/Debit Card and Credit Cards will be made by pre-numbered checks.
- b. No checks will be made payable to "Cash/Bearer."
- c. Before signing any checks, the Fund Manager will examine supporting vouchers and ensure that disbursements are valid.
- d. All vouchers and supporting documents will be stamped "PAID" and annotated to include check number (ATM/Debit/Credit Card transaction number), voucher number, and date of payment.
- e. The Fund manager will sign pre-numbered purchase orders for all purchases over \$2,500 other than for nonpersonal services contracts.
- f. The Fund Manager will ensure that a copy of the purchase order receiving report is completed and attached to the invoice before payment is made on any invoice.
- g. The Fund Manager will ensure that competitive prices are obtained to the maximum amount feasible, and that final prices paid are reasonable and provide the best "value" to the Fund.
- h. The Fund Manager will ensure that quantity and quality of goods and services received conform with those ordered.
- i. The Fund manager will ensure that invoices are paid within dates due and cash discounts are taken.
- j. The Fund Manager will reconcile receiving reports with purchase orders and invoices.
- k. The Fund Manager will ensure that credit is received and recorded for merchandise returned to vendors.
- l. The Fund Manager will obtain the technical advice/assistance of the installation purchasing and contracting office for procurement in excess of \$25,000.
- m. All contracts will be reviewed for legal sufficiency, to include a review of any possible tax liability, by the SJA.
- n. All contracts will be advertised through appropriate media and channels, including but not limited to chapel service bulletins, newsletters, newspapers, and installation daily bulletins prior to awarding of the contract.
- o. The Fund Manager will have on file a current list of persons prohibited from doing business with the Army.
- p. Contractors will be paid by check or Government Purchase card.
- q. Noncorrectable ink will be used to write/type all checks.

B-6. Management Controls for Nonappropriated Chaplains' Fund Accounting System.

The Fund Manager will establish controls in the NAF accounting system to minimize, or assure reasonable assurance against, the risk of fraud and embezzlement of Chaplains' Fund money. Each transaction will be verified, recorded, and reported in order to ensure that the procedures prescribed in AR 165-1 and DA PAM 165-18 are followed along with any supporting local policies.

- a. Bookkeeping duties will be segregated from the cash receipts function (offering counting), and performed by different persons.
- b. Only the Fund manager will open the mail addressed to the Fund.

- c. The Fund manager will ensure that the Fund is balanced at the end of each monthly accounting period and used as the basis for preparing the Statement of Operations and Net Worth.
- d. The Fund Manager will retain copies of the principle Army Regulations and command directives pertaining to the operation of the Fund.
- e. Procedures covering all important aspects of Fund operations will be contained in a written SOP.
- f. All cash will be kept in an approved Army safe. The combination of the safe will be known only to authorized personnel.
- g. All locks and combinations will be changed every 6 months or when authorized personnel no longer require access.
- h. The CPBAC will make and document surprise counts of petty cash at least quarterly.
- i. The Fund manager and Fund Clerk will be bonded.
- j. All checks received will be listed separately on the bank deposit slip and on an adding machine tape attached to it.
- k. The chairperson of the CPBAC will counter-sign all checks exceeding \$2,500.
- l. The supply of blank checks will be secured in a locked safe.
- m. All spoiled checks will be rendered non-negotiable and retained rather than destroyed.
- n. All vouchers will be made in ink, or printed, in such a way that they cannot be altered.
- o. All petty cash disbursements will be supported by approved vouchers and other supporting documents such as invoices/cash register tapes, and stamped "paid" at reimbursement.
- p. All petty cash expenditures will be approved by the Fund Manager other than the recipient.
- q. All bank accounts will be reconciled each banking period.
- r. All bank reconciliations will be made by the Fund Manager.
- s. All check numbers will be sequentially accounted for when reconciling bank statements.
- t. The Fund Manager will provide for investigating old (more than 6 months) outstanding checks.
- u. Two persons will review the general ledger, check book, bank statement reconciliation, and Statement of Operations and Net Worth for agreement and reconciliation each month.
- v. All cash in excess of 3 months operating requirements (30 percent drawdown report) will be forwarded through the MACOM to the Chief of Chaplains 45 days after the end of the fiscal year.
- w. Investment procedures prescribed in DA PAM 165-18 will be followed.
- x. All earned and accrued interest will be recorded.
- y. Accounting records will show details about each investment, including, but not limited to, account number and certificate number and location of the investment account.
- z. Procedures will ensure that unclaimed checks are adequately controlled.

B-7. Management Controls for Nonappropriated Chaplains' Fund Nonexpendable Property.

- a. Nonexpendable property will be inventoried at least once a year.
- b. The inventory results will be reconciled with the property record.
- c. All property not under the immediate control of the Fund manager will be hand-receipted to the user.
- d. The Fund Manager will implement adequate physical safeguards over property.

B-8. Management Controls for Civilian Contract Clergy Services.

- a. Services and Ministries. Services and ministries will be conducted according to AR 165-1.
- b. The Installation Chaplain will ensure that:
 - (1) Each supervisory chaplain is fully familiar with the procedures for contracting civilian clergy support.
 - (2) All work descriptions will clearly define the nature of the services to be provided.
 - (3) No unauthorized services are performed.
- c. Cost of services provided. The Fund Manager will compute nonpersonal services contract costs at the appropriate rate.
- d. All nonpersonal services contracts for civilian clergy will be staffed to the MACOM Command Chaplain for approval.

Appendix C Sample Management Control Inspection Checklist

C-1. Management Control Inspection Report for the Month of January 20XX.

- | Item | Area of Inspection |
|------|--|
| 1 | Ledger <ul style="list-style-type: none">a. Do beginning balances match ending balances from last month?b. Is every voucher/check accounted for?c. Are ending figures correct?d. Were all purchase orders and invoices stamped "PAID" and annotated to include check number, voucher number and date of payment and attached to the voucher (i.e., VIPS)? |
| 2 | Statement of Operations and Net Worth <ul style="list-style-type: none">a. Do beginning balances match last month's ending balances?b. Do net receipt and disbursement figures match general ledger?c. Are ending figures correct?d. Is the statement signed by the Fund Manager? |
| 3 | Bank Statement <ul style="list-style-type: none">a. Is there a certification statement signed by the Fund Manager indicating that the bank account has been properly reconciled?b. Does the reconciled bank statement amount match the checkbook balance, General Ledger balance, and Statement of Operations and Net Worth cash in bank figure?c. Were deposit slips stamped by the bank and returned to the Fund? |
| 4 | Checkbook <ul style="list-style-type: none">a. Are all check stubs filled out?b. Are checks completely and legibly filled out in ink?c. Is there a double line after the reconciled balance for the month?d. Are the only checks missing from the checkbook those listed as outstanding on the bank statement reconciliation?e. Were all checks made payable to individuals/firms instead of "cash" or "bearer"?f. Were counter signatures used for checks over \$2,500?g. Were canceled checks attached to their original stubs? |
| 5 | Spot Check Transactions <ul style="list-style-type: none">a. Are vouchers signed by the Fund Manager?b. Are all supporting documents present and stamped "PAID."c. Do vouchers contain full description, sub-account(s), COA, and authority? |
| 6 | Petty Cash <ul style="list-style-type: none">a. Do totals of petty cash vouchers (DA Form 1994) and cash equal the established amount of the Petty Cash Fund(s)?b. Are all petty cash vouchers signed by the Fund Manager and the person receiving the reimbursement? |
| 7. | Property <ul style="list-style-type: none">a. On all items of NAF-owned property properly sub hand receipted.b. Have all hand receipts been signed within 1 year. |

GLOSSARY

Section I Abbreviations

AAA

Army Audit Agency

AAE

Army Acquisition Executive

AAMMP

Active Army Military Manpower Program

AAO

Army Acquisition Objective

ABC

Activity Based Cost

ABD

Army Budget Directive

ABE

Army Budget Estimate

AC

Army Component

ACC

Army Commanders' Conference

ACE

Assistant Chief of Engineer

ACP

Army Capabilities Plan

ACCP

Army Correspondence Course Program

ACIF

Army Central Insurance Fund

ACSI

Assistant Chief of Staff for Intelligence

ACSRM

Assistant Chief of Staff for Resource Management

AD

Active Duty

ADACP

Alcohol and Drug Abuse Control Program

ADAP

Army Designated Acquisition Plan

ADCR

Activity Detail Cost Report

ADCSOPS

Assistant Deputy Chief of Staff for Operations and Plans

ADM

Acquisition Decision Memorandum

ADP

Automatic Data Processing

ADT

Active Duty for Training

AERB

Army Educational Requirements Board

AERS

Army Educational Requirements System

AFARS

Army Federal Acquisition Regulation Supplement

AFD

Army Functional Dictionary

AFH

Army Family Housing

AFHA

Army Family Housing Appropriation

AFH-C

Army Family Housing, Construction

AFH-OM

Army Family Housing, Operations and Maintenance

AFP

Annual Funding Program

AFPC

Armed Forces Policy Council

AFT

Annual Financial Target

AG

Adjutant General or Army Guidance

AICO

Army Internal Control Office

AIEP

Army Ideas for Excellence Program

AIF

Army Industrial Fund

AIRMP

Army Information Resource Management Program

ALB
Air Land Battle

ALB-F
Air Land Battle-Future

ALO
Authorized Level of Organization

ALRPG
Army Long-Range Planning Guidance

AMC
Army Materiel Command

AMCCOM
Armament Munitions and Chemical Command

AMIM
Army Modernization Information Memorandum

AMDF
Army Master Data File

AMENS
Abbreviated Mission Needs Statement

AMP
Army Materiel Plan

AMS
Army Management Structure

AMSCO
Army Management Structure Code

AOA
Advice of Obligation Authority

AOB
Approved Operating Budget

AOE
Army of Excellence

APA
Army Procurement Appropriations

APC
Accounting Processing Code or Army Policy Council

APF
Appropriated Funds

APG
Army Program Guidance

APIC
Army Performance Improvement Criteria

APORS

Army Performance Oriented Reviews and Standards

APPI

Army POM Preparation Instructions

APPG

Army Preliminary Programming Guidance

AR

Army Regulation

ARA

Automatic Reimbursement Authority

ARCOM

Army Reserve Command

ARFPC

Army Reserve Forces Policy Committee

ARNG

Army National Guard

ARNGUS

Army National Guard of the United States

ARSTAF

Army Staff

ARTEP

Army Training and Evaluation Program

ASA(CW)

Assistant Secretary of the Army for Civil Works

ASA(FM)

Assistant Secretary of the Army for Financial Management

ASA(IL&E)

Assistant Secretary of the Army for Installations Logistics and Environment

ASA(MRA)

Assistant Secretary of the Army for Manpower and Reserve Affairs

ASA(RDA)

Assistant Secretary of the Army for Research, Development, and Acquisition

ASARC

Army Systems Acquisition Review Council

ASD(C)

Assistant Secretary of Defense (Comptroller)

ASF

Army Stock Fund

ASG

Area Support Group

ASL
Authorized Stockage List

AT
Annual Training

AUG-TDA
Augmentation Table of Distribution and Allowances

AVSCOM
Aviation Systems Command

BA
Budget Authority

BAFO
Best and Final Offer

BASOPS
Base Operations

BCE
Base-Level Commercial Equipment

BEG
Budget Estimate Guidance

BER
Budget Execution Review

BES
Budget Estimate Submission

BFMA
Battlefield Functional Mission Areas

BFRM
Battlefield Focus Requirements Module

BIP
Budget Increment Package

BLIN
Budget Line Item Number

BLTM
Battalion Level Training Model

BMAR
Backlog of Maintenance and Repair

BMG
Budget Manpower Guidance

BMM
Borrowed Military Manpower

BOIP
Basis of Issue Plan

BTOE
Base Table of Organization and Equipment

BTMS
Battalion Training Management System

BRAC
Base Realignment and Closure

BY
Budget Year

C4
Command, Control, Communications, and Computers

CA
Commercial Activities

CAC
Collection Accounting Classification

CAD
Central Accounting Office

CAPR
Capability Requirement Document

CAR
Chief, Army Reserve

CAWCF
Conventional Ammunition Working Capital Fund

CBE
Command Budget Estimate

CBO
Congressional Budget Office

CBTDEV
Combat Developer

CCH
Chief of Chaplains

CD
Certificates of Deposit

CDR
Commander

CEA
Cost and Economic Analysis

CEAC
Cost and Economic Analysis Center

CECOM
Communications/Electronics Command

CELP
Civilian Employment Level Program

CENTAG
Central Army Group

CFO
Chief Financial Officer

CG
Commanding General

CI
Coordinating Installation

CIDC
Criminal Investigation Command

CINC
Commander in Chief

CINCEUR
Commander in Chief, Europe

CINCFORSCOM
Commander in Chief, Forces Command

CINCLANT
Commander in Chief, U.S. Atlantic Command

CINCNORAD
Commander in Chief, North American Air Defense

CINCSPACE
Commander in Chief, U.S. Space Command

CINCUSAREUR
Commander in Chief, U.S. Army, Europe

CINCPACCOM
Commander in Chief, Pacific Command

CICS
Chairman, Joint Chiefs of Staff

CMDF
Catalog Master Data File

CNGB
Chief, National Guard Bureau

COA
Comptroller of the Army or Chart of Account

COB
Command Operating Budget

COE
Chief of Engineers

COLEX
Control of Logistical Expenditures

CONUS
Continental United States

CONUSA
Continental United States Army

COR
Contracting Officer's Representative

COSCOM
Corps Support Command

COTS
Commercial Off the Shelf

CPA
Chief, Public Affairs or Chairman's Program Assessment

CPO
Civilian Personnel Office

CPT
Civilian Pay Target

CPX
Command Post Exercise

CRA
Continuing Resolution Authority

CRP
Central Receiving Point

CRRC
Construction Requirements Review Committee

CS
Chief of Staff or Combat Support

CSA
Chief of Staff of the Army

CSR
Chief of Staff Regulation or Change in Selected Resources

CSR&DF
Civil Service Retirement and Disability Fund

CSS
Combat Service Support

CTA
Common Table of Allowances

CY
Current Year or Calendar Year

DA

Department of the Army

DAB

Defense Acquisition Board or Deputy Assistant Secretary of the Army for Army Budget

DAC

Department of the Army Civilian

DAE

Defense Acquisition Executive

DAIG

Department of the Army Inspector General

DAMPL

Department of the Army Master Priority List

DAP

Designated Acquisition Program

DAS

Director of the Army Staff or Defense Audit Service

DBOF

Defense Business Operating Fund

DCAS

Data Based Commitment Accounting System

DCG

Deputy Commanding General

DCSINT

Deputy Chief of Staff for Intelligence

DCSLOG

Deputy Chief of Staff for Logistics

DCSOPS

Deputy Chief of Staff for Operations and Plans

DCSPER

Deputy Chief of Staff for Personnel

DCSRM

Deputy Chief of Staff for Resource Management

DEH

Director of Engineering and Housing

DELMARS

Data Element Management/Accounting Reporting System

DEPSECDEF

Deputy Secretary of Defense

DESCOM

Depot Systems Command

DFAS
Defense Finance and Accounting Service

DFE
Division Force Equivalent

DG
Defense Guidance

DGSC
Defense General Supply Center

DH
Direct Hire

DHUS
Direct Hire United States

DIC
Document Identifier Code

DID
Director of Industrial Operations

DISC4
Director of Information Systems for Command, Control, Communications, and Computers

DISCOM
Division Support Command

DLA
Defense Logistics Agency

DMR
Defense Management Review

DO
Disbursing Officer

DOA
Direct Obligation Authority

DOC
Director of Contracting

DOD
Department of Defense

DODAAC
Department of Defense Activity Address Code

DODD
Department of Defense Directive

DODI
Department of Defense Instruction

DODIG
Department of Defense Inspector General

DOIM
Director of Information Management

DOL
Director of Logistics

DOR
Detail Obligation Report

DOS
Director of Operations and Support

DP
Defense Program

DPAE
Director of Program Analysis and Evaluation

DPCA
Director of Personnel and Community Activities

DPG
Defense Planning Guidance

DPRD
Defense Planning and Resource Board

DPT
Director of Plans and Training

DPTM
Director of Plans, Training, and Mobilization

DPRB
Defense Planning and Resources Board

DRC
Director of Reserve Components

DRIS
Defense Regional Interservice Support

DRM
Director of Resource Management

DRMO
Division Resource Management Office(r)

DRN
Document Reference Number

DS4
Direct Support Standard Supply System

DSAA
Defense Security Assistance Agency

DSARC
Defense Systems Acquisition Review Council

DSEC
Director of Security

DSS
Direct Support System

DSSN
Disbursing Station Symbol Number

DSU
Direct Support Unit

DUSAOR
Deputy Under Secretary of the Army for Organization Research

DY
Design Year

E
Execution

EAC
Expenditure Accounting Classification or Echelons Above Corps

EC
Essentiality Codes

EDP
Electronic Data Processing

EDRE
Emergency Deployment Readiness Exercise

EIC
End Item Code

EDE
Element of Expense

EOR
Element of Resource

EPA
Extended Planning Annex

ERADCOM
Electronics Research and Development Command

ERM
Events Resourcing Model

ES
End Strength

EUCOM
European Command

EUSA
Eighth United States Army

FAD
Funding Authorization Document or Funding Allowance Document

FAO
Finance and Accounting Office(r)

FAPABS
Forces Command Automated Program and Budget System

FAR
Federal Acquisition Regulation

FAS
Force Accounting System

FDMIS
Force Development Management Information System

FEGLI
Federal Employees Group Life Insurance

FEHB
Federal Employees Health Benefits

FFP
Firm Fixed Price

FHMA
Family Housing Management Account

FHP
Flying Hour Program

FIA
Force Integration Analysis

FLRRDAP
Field Long Range Research Development and Acquisition Plan

FM
Field Manual

FMO
Financial Management Office(r)

FMS
Foreign Military Sales

FNDH
Foreign National Direct Hire

FDA
Field Operating Agency

FORDIMS
Force Development Integrated Management System

FORSCOM
Forces Command

FPM

Force Packaging Methodology

FRA

Funded Reimbursement Authority

FSC

Federal Supply Classification

FSN

Fiscal Station Number

FSS

Federal Supply Service

FTP

Full Time Permanent

FTX

Field Training Exercise

FY

Fiscal Year

FYDP

Future-Year Defense Program

FYMRP

Five Year Master Replacement Plan

GI

General Staff Officer at Division/Corps for Personnel

G2

General Staff Officer at Division/Corps for Intelligence

G3

General Staff Officer at Division/Corps for Operations, Plans, and Training

G4

General Staff Officer at Division/Corps for Logistics

G5

General Staff Officer at Division/Corp for Community

GAO

General Accounting Office

GFP

Government Furnished Property

GM

General Merit

GNP

Gross National Product

GOA

General Operating Agency

GOCO
Government Owned Contractor Operated

GOCOM
General Officer Command

GS
General Schedule or General Support

GSA
General Services Administration

GY
Guidance Year

HAC
House Appropriation Committee

HASC
House Armed Services Committee

HBC
House Budget Committee

HC
Host Country

HHG
Household Goods

HNS
Host Nation Support

HQ
Headquarters

HQDA
Headquarters, Department of the Army

HSC
Health Services Command

IB
Issue Book

IBOP
International Balance of Payments

IC
Integrating Centers

ICA
Internal Control Administration

IDH
Indirect Hire

IDSA
Inter-Departmental Support Agreement

IFB

Invitation For Bids

IG

Inspector General

IGD

Installation Guidance Document

IMA

Individual Mobilization Augmentee

IMET

International Military Education and Training

IMP

Installation Master Plan

IMWRF

Installation Morale, Welfare, and Recreation Fund

INDH

Indirect Hire

INSCOM

Intelligence and Security Command

IPB

Installation Planning Board

IPL

Integrated Priority List

IPR

In-Process Review

IR

Internal Review

IRAC

Internal Review Audit Compliance

IRO

Internal Review Office

IRR

Individual Ready Reserve

LSC

Information Systems Command

ISSA

Inter-Service Support Agreement or Intra-Service Support Agreement

ISR

Installation Status Report

ITAADS

Installation The Army Authorization Document System

JAG

Judge Advocate General

JCS

Joint Chiefs of Staff

JOCC

Job Order Cost Center

JOPEs

Joint Operation Planning and Execution System

JPAM

Joint Program Assessment Memorandum

JRTC

Joint Readiness Training Center

JRX

Joint Readiness Exercise

JSAM

Joint Security Assistance Memorandum

JSCP

Joint Strategic Capabilities Plan

JSPD

Joint Strategic Planning Document

JSPDSA

Joint Strategic Planning Document Supporting Analysis

JSPS

Joint Strategic Planning System

JSR

Joint Strategy Review

JSS

Joint Software System

JTELS

Joint Uniform Military Pay System Teleprocessing System

JUMPS

Joint Uniform Military Pay System

KO

Contracting Officer

LABCOM

Laboratory Command

LAN

Local Area Network

LANTCOM

Atlantic Command

LCSMM

Life Cycle Systems Management Model

LIN

Line Item Number

LLT

Long Lead Time

LOA

Letter of Acceptance

LOGSACS

Logistical Structure and Composition System

LOO

Letter of Offer

LRAMPP

Long Range Army Material Requirements Plan

LRIP

Low-Rate Initial Production

LRRDAP

Long Range Research, Development, and Acquisition Plan

LTOE

Living Table of Organization and Equipment

MA

Mission Area

MAA

Mission Area Analysis

MAAG

Military Assistance Advisory Group

MAB

Major Activity Budget

MACOM

Major Army Command

MAD

Major Activity Director(ate)

MADP

Mission Area Development Plan

MAISRC

Major Automated Information Review System Committee

MAIT

Mission Area Integration Team

MAM

Mission Area Manager

MAMP
Mission Area Materiel Plan

MAP
Military Assistance Program

MARC
Manpower Requirements Criteria

MASL
Military Articles and Service List

MASM
Military Assistance and Sales Manual

MATDEV
Materiel Developer

MCA
Management Control Administrator

MCA
Military Construction, Army

MCANG
Military Construction, Army National Guard

MCAR
Military Construction, Army Reserve

MCB
Manage Civilian to Budget

MCCU
Medical Care Composite Unit

MDEP
Management Decision Package

MDW
Military District of Washington

MEDCOM
Medical Command

MEO
Most Efficient Organization

METL
Mission Essential Task List

MFM
Master File Maintenance

M-Force
Master Force

MICOM
Missile Command

MILCON

Military Construction

MILPER

Military Personnel

MILSTRIP

Military Standard Requisitioning and Issue Procedures

MISO

Management Information Systems Command

MNS

Mission Needs Statement

MOA

Memorandum of Agreement

MOB-TDA

Mobilization Table of Distribution and Allowances

MOD

Miscellaneous Obligation Document

MOU

Memorandum of Understanding

MPA

Military Personnel, Army

MPDI

MACOM POM Development Instructions

MRF

Minimum Risk Force

MRFS

Mid-Range Force Study

MRIS

Modernization Resource Information Submission

MRPF

Maintenance of Real Property Facilities

MS3

Military Staffing Standards System

MSC

Major Subordinate Command or Military Sealift Command

MTMC

Military Traffic Management Command

MTOE

Modified Table of Organization and Equipment

MUSARC

Major United States Army Reserve Command

MWR
Morale, Welfare, and Recreation

NAF
Nonappropriated Fund

NAFI
Nonappropriated Fund Instrumentality

NATO
North Atlantic Treaty Organization

NBC
Nuclear, Biological, and Chemical

NCA
National Command Authority

NET
New Equipment Training

NGB
National Guard Bureau

NGPA
National Guard Personnel, Army

NICP
National Inventory Control Point

NSC
National Security Council

NSF
Non-Stock Fund

NSFOP
Non-Stock Fund Orders and Payable

NSL
Non-Stockage List

NSN
National Stock Number

NTC
National Training Center

OA
Operating Agency or Obligation Authority

OASD
Office of the Assistant Secretary of Defense

OCAR
Office of the Chief of the Army Reserve

OCE
Office of the Chief of Engineers

OCLL
Office of the Chief of Legislative Liaison

OCOA
Office of the Comptroller of the Army

OCSA
Office of the Chief of Staff of the Army

OER
Organizational Efficiency Review

OL
Operating Level

O&M
Operations and Maintenance

OMA
Operations and Maintenance Army

OMAR
Operations and Maintenance Army Reserve

OMARNG
Operations and Maintenance Army National Guard

OMB
Office of Management and Budget

OMNIBUS
Operational Readiness Analysis

O&O Plan
Operational and Organizational Plan

OORMS
Output Oriented Resource Management System

OPA
Other Procurement, Army

OPM
Office of Personnel Management

OPTEMPO
Operating Tempo

OR
Operation Research

OSA
Office of the Secretary of the Army

OSD
Office of the Secretary of Defense

OSD(C)
Office of the Secretary of Defense (Comptroller)

OST
Order Ship Time

OSTL
Order-Ship-Time Level

OY
Out Year

PA
Procurement Appropriation

PAA
Procurement Appropriation, Army

PACOM
Pacific Command

PAED
Program Analysis and Evaluation Directorate

PARR
Program Analysis and Resource Review

PBAC
Program Budget Advisory Committee

PBAS
Program Budget Accounting System

PBC
Program Budget Committee

PBD
Program Budget Decision

PBG
Program Budget Guidance

PCIP
Productivity Capital Investment Program

PCS
Permanent Change of Station

PD
Presidential Directive

PDIP
Program Development Increment Package

PDM
Program Decision Memorandum

PE
Program Element

PEG
Program Evaluation Group

PEO

Program Executive Officer

PERSACS

Personnel Structure and Composition System

PERT

Program Evaluation Review Technique

PF

Performance Factor

PIP

Product Improvement Proposals

PKO

Peace Keeping Operations

PLL

Prescribed Load List

PM

Program Manager

PMAD

Personnel Management Authorization Document

POC

Point of Contact

POL

Petroleum, Oils, and Lubricants

POM

Program Objective Memorandum

POMCUS

Prepositioning of Materiel Configured to Unit Sets

POV

Privately Owned Vehicle

PPBS

Planning, Programming, and Budgeting System

PPBES

Planning, Programming, Budgeting, and Execution System

PPBERS

Program Performance and Budget Execution Review System

PPI

POM Preparation Instruction

PRP

Program Review Proposal

PRAC

Program Resource Advisory Committee

PR&C
Purchase Request and Commitment

PRM
Presidential Review Memorandum

PROBE
Program Optimization and Budget Evaluation

PRY
Program Year

PSG
Prioritization Steering Group

PTP
Part Time Permanent

PY
Prior Year

QC
Quality Circle

QRIP
Quick Return on Investment Program

QSS
Quick Supply Store

RA
Regular Army

R&A
Review and Analysis

RC
Reserve Components

RCS
Report Control Symbol

RMU
Resource Management Update

R&D
Research and Development

RDA
Research, Development, and Acquisition

RDAC
Research, Development, and Acquisition Committee

RDD
Resource Distribution Document or Requested Deliver Date

RDTE
Research, Development, Test, and Evaluation

REDCON

Readiness Condition

REFORGER

Return of Forces to Germany

RFP

Request for Proposals

RFQ

Request for Quotations

RIF

Reduction in Force

RMO

Resource Management Office(r)

RO

Requisitioning Objective

ROP

Reorder Point

ROTC

Reserve Officer's Training Corps

RPA

Reserve Personnel, Army

RPMA

Real Property Maintenance Activities

S1

Brigade/Battalion/Company Staff Officer for Personnel

S2

Brigade/Battalion/Company Staff Officer for Intelligence

S3

Brigade/Battalion/Company Staff Officer for Operations, Plans, and Training

S4

Brigade/Battalion/Company Staff Officer for Logistics

SA

Secretary of the Army

SAAC

Security Assistance Accounting Center

SAC

Senate Appropriation Committee

SACS

Structure and Composition System

SADBU

Small and Disadvantaged Business Utilization

SAE

Service Acquisition Execution

SAILS

Standard Army Intermediate Level Supply System

SAMPAM

System for the Automation of Material Plans for Army Materiel

SAMS

Standard Army Maintenance System

SATS

Standard Army Training System

SASC

Senate Armed Services Committee

SBA

Small Business Administration

SBC

Senate Budget Committee or Service Based Costing

SDC

Strategic Defense Counsel

SECDEF

Secretary of Defense

SELCOM

Select Committee

SES

Senior Executive Service

SI

Supporting Installation

SIDPERS

Standard Installation Division Personnel System

SIO

Standard Installation Organization

SJA

Staff Judge Advocate

SL

Safety Level

SME

Subject Matter Expert

SOA

Special Operating Agency

SOCOM

Special Operations Command

SOF

Special Operating Forces

SOFA

Status of Forces Agreement

SONW

Statement of Net Worth

SOP

Standard Operating Procedure

SOUTHCOM

Southern Command

SOW

Statement of Work

SPBAC

Senior Program Budget Advisory Committee

SPBS

Standard Property Book System

SPC

Strategy and Planning Committee

SSA

Supply Support Activity

SSI

Strategic Studies Institute

SSSC

Self Service Supply Center

STANFINS

Standard Finance System

STARCIPS

Standard Army Civilian Payroll System

STARFIARS

Standard Army Financial Inventory Accounting and Reporting System

STRAF

United States Strategic Army Forces

SYDP

Six Year Defense Program

TAA

Total Army Analysis

TAACOM

Theater Army Area Command

TAADS

The Army Authorization Document System

TACOM
Tank Automotive Command

TAEDP
Total Army Equipment Distribution Plan

TAG
The Adjutant General

TAP
The Army Plan

TAPA
Total Army Personnel Agency

TBO
Transactions by Others

TDA
Table of Distribution and Allowance

TDY
Temporary Duty

TECOM
Test and Evaluation Command

TFO
Transactions for Others

TIG
The Inspector General

TLR/S
Total Logistic Readiness/Sustainability Analysis

TMACS
Training Management Control System

TMP
Transportation Motor Pool

TOA
Total Obligation Authority

TOE
Table of Organization and Equipment

TPT
Temporary Part Time

TQM
Total Quality Management

TRADOC
Training and Doctrine Command

TRM
Training Resource Model

TROSCOM

Troop Support Command

TSA

Troop Support Agency

TSG

The Surgeon General

TUFMIS

Tactical Unit Financial Management Information System

UCF

Uniform Contract Format

UFR

Unfinanced Requirement

UIC

Unit Identification Code

UMMCA

Unspecified Minor Construction Army

UMMIPS

Uniform Material Movement Issue Priority System

USAAA

United States Army Audit Agency

USACE

United States Army Corps of Engineers

USAHSC

United States Army Health Services Command

USAISC

United States Army Information Systems Command

USAR

United States Army Reserve

USAREC

United States Army Recruiting Command

USAREUR

United States Army Europe

USARJ

United States Army Japan

USARSO

United States Army South

USASAC

United States Army Security Assistance Center

U.S.C

United States Code

USD(A)

Under Secretary of Defense for Acquisition

USD(P)

Under Secretary of Defense for Policy

USFK

United States Forces Korea

USMA

United States Military Academy

URR

Unresourced Requirement

VCSA

Vice Chief of Staff of the Army

VE

Value Engineering

VTAADS

Vertical the Army Authorization Document System

WB

Wage Board

WESTCOM

Western Command

WG

Wage Grade

WM

Workmonth

WPBAC

Working Program Budget Advisory Committee

WRS

War Reserve Stock

WS

Wage Scale

WY

Workyear

ZBB

Zero Based Budgeting

Section II**Terms****ACCOUNTING PROCESSING CODE (APC)**

A locally developed, locally controlled, 4-position, alphanumeric code that abbreviates the accounting classification. It relates the Army Management Structure Code (AMSCO) to the specific activity or other codes used in computer processing by the Finance and Accounting Office.

ACCRUED EXPENDITURE

The amount of liability incurred (whether or not paid) for services received or for goods or assets acquired.

ACTIVITY

A unit, group or work center subordinate to a major activity, which represents the lowest level where significant decisions concerning resources are made. An example would be the Transportation Division under the Directorate of Logistics.

ACTIVITY DIRECTOR

The responsible official who supervises the development and execution of an activity segment of the installation's command budget estimate as well as the review thereof. The activity director is responsible for the efficient and effective use of his/her resources.

ADMINISTRATIVE LIMITATION

A limitation imposed upon the use of an appropriation or subdivision thereof. An administrative limitation is identified on the fund allowance/authorization document and has the same effect as an administrative subdivision of funds in the control of obligations and expenditures.

ADMINISTRATIVE SUBDIVISION OF FUNDS

Any subdivision of an appropriation that makes funds available in a specific amount for incurring obligations.

ALLOCATED MANPOWER

The military and civilian manpower spaces by category contained in program and budget guidance (PBG) documents and manpower vouchers issued by a higher headquarters to subordinate elements.

ALLOCATION

An authorization by the Department of the Army making funds available in prescribed amounts to an operating agency (i.e. MACOM) for sub-allocation or allotment.

ALLOTMENT

The administrative action of an operating agency (i.e. MACOM) making funds allocated or sub-allocated available to a subordinate installation or activity for obligation. An anti-deficiency violation occurs if obligations incurred against the allotment exceed the amount of the allotment.

ALLOWANCE

The administrative action of an operating agency (i.e. MACOM) making funds allocated or sub-allocated to it available to a subordinate installation or activity for obligation through the use of an expenditure target. Incurring obligations in excess of this target does not automatically create an anti-violation. However, the person responsible for exceeding the target can be held responsible for any resultant anti-deficiency violation.

ANNUAL APPROPRIATION

An appropriation account available incurring obligations for the single fiscal year specified in the appropriation act and making disbursements for the following 5 "expired state" years plus the year of availability.

ANNUAL FUNDING PROGRAM (AFP)

An annual budget, normally classified by budget program and appropriation, issued by the Comptroller of the Army or, as appropriate, by the head of an operating agency. It serves as a forecast of funds to be made available during the fiscal year by higher command to each subordinate level of the Army. When specifically so stated it constitutes an administrative subdivision of funds. Also referred to as the approved budget estimate.

ANNUAL FUNDING TARGET (AFT)

Obsolete term—An amount of money allocated to MACOMs and below for the purpose of paying for civilian manpower. See MANAGING CIVILIANS TO BUDGET (MCB).

ANTI-DEFICIENCY VIOLATION

A violation of Title 31, United States Code (USC) that occurs when a subdivision of funds (including statutory limitations) is over-distributed, over-committed, over-obligated, over-disbursed, or obligated in advance of an appropriation.

APPORTIONMENT

A determination by Office of Management and Budget (OMB) specifying the amount of obligations allowed during a given period under an appropriation, other statutory authorization, or a combination of these per section 1512, Title 31, US Code.

APPORTIONMENT REQUEST

Within the Army, the official request by the Comptroller of the Army to the Office of Management and Budget (OMB) for obligation authority of a portion of an appropriation for a specified period of time (usually a 3-month period).

APPROPRIATION

An authorization by an act of Congress to incur obligations for specified purposes and to make subsequent payments therefore, out of the Treasury of the United States. Appropriations are classified as being annual, multiple-year, or no-year, depending on the period of time that they are available for obligation and disbursement purposes.

APPROPRIATION DIRECTOR

The individual at Department of Army (DA) level responsible for monitoring an appropriation. The appropriation director is also responsible for submitting an estimate of how much will be needed in his appropriation for inclusion in the Army Budget Estimates.

APPROPRIATION LIMITATION

A symbol to indicate an amount fixed by Congress, within an appropriation, for certain purposes or objects: for example, 219202.O26 the .026 indicates that the obligation is for international sports competition. The amount obligated or disbursed for this purpose cannot exceed the amount established by Congress.

APPROVED OPERATING BUDGET (AOB)

See Annual Funding Program.

APPROVED PROGRAM

The resources (forces, manpower, obligation authority, and material) for individual program elements or data reflected in the Future Years Defense Program (FYDP), as modified by authorized changes.

ARMY ACQUISITION EXECUTIVE (AAE)

Is the service acquisition executive and the Senior Procurement Executive within the Department of Army. He is also the Assistant Secretary of the Army (Research, Development and Acquisition). The AAE is responsible for administering acquisition programs in accordance with DOD policies and guidelines.

ARMY ACQUISITION OBJECTIVE (AAO)

The quantity of an item of equipment or ammunition required to equip and sustain the approved U.S. Army force together with specific allies, in wartime, from D-Day through the period prescribed in the latest Defense Guidance issued by the Office of the Secretary of Defense.

ARMY BUDGET ESTIMATE (ABE)

Constitutes the Army budget submission to the Office Secretary of Defense (OSD). The ABE comes from the Program Objective Memorandum (POM) as modified by the Program Decision Memorandum (PDM). The ABE is "the Army Budget."

ARMY FAMILY HOUSING (AFH)

Appropriation and accounts used for the full life cycle of military family dwelling units. Includes annual Operations and Maintenance (O&M) appropriated funds and reimbursement accounts to receive rents etc. from tenants.

ARMY IDEAS FOR EXCELLENCE PROGRAM (AIEP)

A program designed to foster the submission of "ideas" to improve present policies, practices, and regulatory constraints which do not facilitate good management. The ideas are intended to contribute to the economy, efficiency, or productivity of Army activities, and may result in a change to a regulation.

ARMY INDUSTRIAL FUND (AIF)

A Revolving Fund which initially pays for the cost of producing goods and/or services. Customers are billed for the goods and/or services and use their operating funds to pay the bills. The payments are redeposit in the AIF account and become available to pay for additional goods and/or services. This is known as the "revolving fund" concept.

ARMY INTERNAL CONTROL OFFICE (AICO)

Functional proponent of the DA Internal Management Control Program. Provides assistance and guidance to MACOMS in implementing and monitoring the Internal Control Program. Works for the Directorate of Review and Oversight within the Office Assistant Secretary Army (Financial Management).

ARMY LONG RANGE PLANNING GUIDANCE (ALRPG)

Document in the planning phase of PPBES that captures the Secretary of the Army's and Chief of Staff of the Army's guidance and preliminary vision for the Army.

ARMY MANAGEMENT STRUCTURE (AMS)

A structure established by regulation (DFAS-IN 37-100-FY) to provide a single, uniform classification of the activities of the Army for use in programming, budgeting, accounting, and the report of cost, performance, and manpower data.

ARMY MANAGEMENT STRUCTURE CODE (AMSCO)

An eleven digit code which is the common language for interrelating programming, budgeting, accounting, and manpower control through a standard classification of Army activities and functions. AMSCO's are used for selected appropriations.

ARMY MASTER DATA FILE (AMDF)

A file required to record, maintain, and distribute supply management data between and from Army commands to supporting activities. It is normally issued to units on a monthly basis.

ARMY PROCUREMENT APPROPRIATIONS (APA)

The five appropriations provided to the Army to purchase its weapons systems and related supplies. These include 21*2031 Aircraft Procurement, Army, 21*2032 Missile Procurement, Army, 21*2033 Procurement of Weapons and Tracked Combat Vehicles, Army, 21*2034 Procurement of Ammunition, Army, 21*2035 Other Procurement, Army.

ARMY RESERVE COMMAND (ARCOM)

A Table of Distribution and Allowance (TDA) Headquarters of the U.S. Army Reserve, established directly under a Continental United States CONUS Army to command a geographical grouping of non-divisional troop program units.

ARMY RESERVE FORCES POLICY COMMITTEE (ARFPC)

A DA level committee that reviews and comments through the Office Chief of Staff Army and the ASA (MRA) to the Secretary of the Army on major policy matters directly affecting the reserve components of the Army (ARNG/USAR). It normally meets in February, May, September, and December.

ARMY STOCK FUND (ASF)

A revolving fund used to purchase recurring demand type inventories of goods to be sold to Army activities and other authorized customers. The Army Stock Fund procures inventory through the use of obligation authority, approved by the Office of Management and Budget (OMB). It also finances and holds inventory in reserve for mobilization.

ARMY SYSTEMS ACQUISITION REVIEW COUNCIL (ASARC)

The top DA corporate body for RDA that provides advice and assistance to the Army Acquisition Executive. The ASARC reviews DOD Major Component Programs and Designated Acquisition Programs. The ASARC can also be viewed as DA's Board of Directors for Research, Development, and Acquisition (RDA).

ARMY TRAINING AND EVALUATION PROGRAM MISSION TRAINING PROGRAM (AMTP)

A total training strategy designed to provide a complete training guide for a specific echelon of the unit. Old term Army Training and Evaluation Program (ARTEP).

ASSESSABLE UNIT

An organizational entity responsible for applying a management control review control checklist (per AR 11-2). The assessable unit managers are responsible for day to day oversight of management controls for the subtask operation.

ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT) (ASA (FM))

Exercises direction and supervision over all financial management matters in the Army. Responsible to the Secretary of the Army for the management of the Planning, Programming, Budgeting, and Execution System (PPBES).

ASSISTANT SECRETARY OF THE ARMY (INSTALLATIONS, LOGISTICS, AND ENVIRONMENT) (ASA (I L&E))

Exercises direction and supervision over all aspects of installation management, material acquisition and environment issues in the Army.

ASSISTANT SECRETARY OF THE ARMY (MANPOWER AND RESERVE AFFAIRS) (ASA (MRA))

Exercises direction and supervision over all aspects of manpower management / force development and reserve forces policy in the Army.

ASSISTANT SECRETARY OF THE ARMY (RESEARCH, DEVELOPMENT AND ACQUISITION) (ASA (RDA))

Exercises direction and supervision over all aspects of the Army RDA program.

AUDIT TRAIL

The tracing of items of data from formal reports, or other accumulations of data, step-by-step, back to the original source data. (i.e., The stub entries in the Programming and Budget Guidance (PBG) / Budget and Manpower Guidance (BMG) provide audit trails for program and budget transactions.)

AUGMENTATION TABLE OF DISTRIBUTION AND ALLOWANCES (AUG-TDA)

Provides supplemental personnel and equipment to the Table of Distribution and Allowances (TDA) and (usually) Mobilization Table Organization and Equipment (MTOE) to support additional peacetime missions. Upon mobilization, the AUG-TDA and its mission will terminate.

AUTHORIZATION

The basic substantive legislation enacted by the Congress that sets up or continues the legal operation of a Federal program or agency. Such legislation is normally a prerequisite for subsequent appropriations, but does not usually provide budget authority.

AUTHORIZED LEVEL OF ORGANIZATION (ALO)

Percentage of the full MTOE required strength expressed as the authorization at which the unit is organized. Application of the ALO to a TOE is how an MTOE is made.

AUTHORIZED MANPOWER

That portion or percentage of required manpower which is available for allocation and is reflected in the "authorized column" of the current or projected authorization documents.

AUTOMATIC REIMBURSEMENTS

Funds that are temporarily created through the sale of supplies or services to other organizations or units, which reimburse the installation for the items furnished, These "planned expenses" are specified within the command operating budget process even though funds are not actually received in a specific dollar amount on the Funding Allowance Document (FAD).

AUTOMATIC REIMBURSEMENT AUTHORITY (ARA)

Authority to engage in the automatic reimbursement program to temporarily finance support to individuals or non-mission activities. No dollar amount is received; funds are generated based on receipt of an order for goods or services.

BACKLOG OF MAINTENANCE AND REPAIR (BMAR)

The cumulative amount of deferred maintenance and repair on real property facilities which the Facilities Engineer has determined to be the minimum amount necessary to keep the facilities in an operable condition.

BALANCED BUDGET CONCEPT

A budgetary concept which states that during austere funding periods, budgets should be prepared which balance the shortfalls so as to have an executable budget in all mission areas as opposed to not funding some issues.

BASE OPERATIONS (BASOPS)

Those installations functions which benefit the entire installation, rather than any one particular activity. Functions include administration, supply, maintenance, transportation, and other activities needed to operate and support the installation. Also known as U.S. Army Garrison.

BASE PROGRAM

The Future Year Defense Program (FYDP) base file, updated as a result of the budget presented to Congress in January, becomes the base from which all current year program changes are considered. Also referred to as the “base case” for POM development.

BASIC LEVEL

A funding level, which corresponds to the defense program level as, updated to reflect the President's budget submission to Congress in January.

BASIS OF ISSUE PLAN (BOIP)

A document that indicates the quantity of new or modified equipment planned for each type organization and the planned changes to personnel and supporting equipment. BOIP I is prepared during the validation phase of the RDTE Program. BOIP II is prepared during the full-scale development phase.

BATTALION LEVEL TRAINING MODEL (BLTM)

Relates training activities to unit status levels in forming tiered operating tempos (OPTEMPO).

BIENNIAL PPBES

The name applied to the restructured PPBES. This system allows for the Program Objective Memorandum (POM) cycles to occur every other year.

BORROWED MILITARY MANPOWER

Military personnel from a MTOE unit who perform work in a TDA position or function in an organization.

BUDGET

A request for a short-range allocation of resources for a specific fiscal year(s). Budgets are stated in terms of estimated costs, obligations, and expenditures and are prepared during the budget formulation phase and executed during a budget execution phase.

BUDGETING

The short-range allocation of resources, matching dollars to programs for mission execution.

BUDGET ADJUSTMENT

Adjustments made to align the Command Budget Estimate (CBE) with the Annual Funding Program shown on the Funding Allowance/ Authorization Document (FAD). Changes are based on budgeted funds vs. actual funds received during the fiscal year. These adjustments may occur weekly, monthly, quarterly, or as required.

BUDGET AMENDMENTS

Proposed actions that revise the President's budget. Budget amendments are transmitted to the House and Senate Appropriations Committees before they complete action on the President's original budget.

BUDGET AND MANPOWER GUIDANCE (BMG)

A document generally issued by a Major Command (MACOM) to its subordinate commands to provide information and guidance pertaining to missions, resources (manpower, material, and funds), objectives, policies, and related matters for use by the commands in developing their programs and budgets.

BUDGET AUTHORITY

See Obligation Authority.

BUDGET EXECUTION REVIEW (BER)

Fiscally oriented, the purpose of the review is to provide in-depth analysis of planned budget actions against actual execution to insure that all actions required for program accomplishment are taken.

BUDGET EXECUTION

The implementation and administration of the approved operating budget during the current year. Accomplishment of the mission within available resources without creating over obligation and/or over expenditures. Included in the process is the allocation, obligation, expenditure, and reporting of the resources utilized.

BUDGET FORMULATION

The development of detail requirements to support programs and objectives. The primary purpose of budget formulation is to obtain the resources from Congress necessary for execution of approved programs.

BUDGET LINE ITEM NUMBER (BLIN)

A unique code that is used to identify systems in the procurement program. The BLIN represents a level of management. Congress funds at the BLIN level.

BUDGET YEARS (BY)

Due to biennial budgeting in the odd years, that fiscal year arrived at by adding one and two years to the current fiscal year. During fiscal year 1991 the budget years are 1992 and 1993.

BUDGETARY CONTROL

The financial control and management that ensures obligations, expenditures, and cost are within the limitations imposed by the Annual Funding Program and/or the quarterly authority to obligate.

CARRIER PROGRAM

The largest (in amount of dollars) Direct Obligation Authority Program found on the installation. The Carrier Program's Funding Allowance Document (FAD) finances the mission and most installation overhead and common support (BASOPS), capital additions, modifications, minor improvements, and inventories of common-use supplies in the Operations and Maintenance Army (OMA's) appropriation.

CATALOG MANAGEMENT DATA FILE (CMDF)

Automated update of prices and material category codes. The major update of inventory system usually occurs annually in September.

CEILING

An upper limit on the amount of funds, which may be obligated for specific purposes. An example would be a ceiling on the amount of funds, which could be obligated for personnel compensation.

CENTRALIZED FUND CONTROL

Fund allowances and allotments are maintained and controlled by the DRM / Comptroller. This includes funds received by tenants or agencies. The FAO maintains the official commitment records and certifies fund availability.

CHAIRMAN'S PROGRAM ASSESSMENT (CPA)

An evaluation of the balance and capabilities of the composite force and support levels to attain national security objectives recommended by the Service POMs. The document assists the Secretary of Defense in making Defense Program decisions.

CHANGE IN SELECTED RESOURCE (CSR)

The difference between obligations and expenditures, commonly known as undelivered orders.

CIVILIAN BUDGETING SYSTEM (CBS)

An automated data base system used by the Comptroller of the Army to support the civilian budget process. CBS is used to cost civilian manpower requirements; coordinate spaces and formulate civilian budget submissions; and update the FYDP for civilian manpower authorizations.

CIVILIAN EMPLOYMENT LEVEL PROGRAM

Obsolete term—An HQDA imposed constraint on the amount of personnel an organization may maintain throughout the year to year-end. Monthly, the number of employees may not exceed CLEP limitations by more than 5 percent yearly; they may not exceed limitations by more than 1 percent. See Managing Civilians to Budget.

CLOSED APPROPRIATION

The appropriation is no longer available for obligation or disbursement. All remaining unobligated and unliquidated balances at the fifth year following expiration will be cancelled. "No Year" (X) appropriations close when (1) the Secretary of Defense or the President determines the purpose of it has been carried out, or (2) when no disbursements have been made from that appropriation for two consecutive fiscal years.

COLOR OF DOLLARS

A resource management term used to identify the appropriation or program to which total obligation authority dollars are tied.

COMBAT DEVELOPER

A MACOM or agency that is responsible for developing battlefield doctrine, training, concepts, organizations, material requirements and objectives. This organization represents the user community in the material acquisition process.

COMMAND OPERATING BUDGET

Obsolete term—Now known as Command Budget Estimate (CBE).

COMMAND BUDGET ESTIMATE (CBE)

The installation's and MACOM's detailed justification of the Army approved Program Objective memorandum (POM). The CBE contains detailed justification of the approved program as well as administrative schedules to be utilized in support of the Army Budget Estimates. The CBE addresses two fiscal years: the two budget years.

COMMERCIAL ACTIVITIES (CA)

The basic premise of CA is that if a job can be accomplished in the private sector at a lesser cost without hindering military readiness, it should be contracted out. AR 235-5 outlines the implementation of CA programs within the Army.

COMMITMENT

An administrative reservation of funds based upon firm procurement directives, orders, requisitions, or requests that authorizes the creation of an obligation without further recourse to the official responsible for certifying the availability of funds. See DFAS-IN 37-1.

COMMITMENT AUTHORITY

Authorization issued to a stock fund division for incurring commitments up to a specified amount in the current year.

COMPTROLLER OF THE ARMY (COA)

The military deputy to the ASA (FM) responsible for seeing that resource management policy and procedural guidance is implemented in the Army.

CONCURRENT RESOLUTION ON THE BUDGET

A resolution passed by both houses of Congress, but not requiring the signature of the President, setting forth, reaffirming, or revising specified Congressional budget totals for the Federal Government for a fiscal year.

CONSTRUCTION

The erection, installation, or assembly of a new facility; the extension, alteration, addition, expansion, conversion, or replacement of an existing facility.

CONSTRUCTION REQUIREMENTS REVIEW COMMITTEE (CRRC)

Assists the Assistant Chief of Engineers in discharging staff responsibility for military construction. The CRRC works primarily in support of the appropriation directors for military construction, providing program analysis and helping to develop and defend the Army construction budget estimates.

CONSUMER FUNDS

Funds made available through command channels to installations to buy goods and services needed for operation and support of the installation/force.

CONTINENTAL UNITED STATES ARMY (CONUSA)

The three numbered Armies in the continental U.S. which gives specific policy and program/budget guidance to Major United States Army Reserve Commands MUSARCs in their geographical areas.

CONTINGENCY FUNDS

Special funds contained in the annual Department of Defense Appropriation Acts for use on the authority of the Secretary of the Army for emergency and extraordinary expenses. See AR 37-47; also Fund Reservation.

CONTINUING RESOLUTION AUTHORITY (CRA)

Legislation enacted by congress to provide budget authority for specific ongoing activities where the regular appropriation for such activities has not been enacted by the beginning of the fiscal year 1 Oct FY. The continuing resolution usually specifies a maximum rate at which the agency may incur obligations, based on the rate of prior years, the President's budget request, or other Congressional measures, and usually specifies no new starts or expansion to a program.

COORDINATING INSTALLATION (CI)

A supporting installation which is assigned a responsibility for coordinating specific types of intraservice support within a prescribed geographical area for the Reserve Component units.

COST ANALYSIS

The act of developing, analyzing, and documenting cost estimates through various analytical approaches and techniques. The process of analyzing and estimating incremental and total resources required supporting past, present, and future systems. In its application to future resource requirements, it becomes an integral step in selection of alternatives by the decisionmaker.

COST ANALYSIS BRIEF

A Cost and Economic Analysis Center-originated document that presents a comparative analysis between the Economic Analysis (EA) and the Independent Cost Estimate (ICE). It documents the contrasting methodologies between the two estimates, explains major costs differences and is used to document the ACP.

COST CATEGORY

One of three types of cost into which the total cost of a program element is divided: (1) research and development, (2) production, (3) military construction, (4) fielding and, (5) sustainment.

COST CENTER

A division, a department or its subdivision; a group of machines or of people or of both; a single machine and its operating force; or any other unit of activity into which a depot maintenance plant and its operations are divided for cost assignment and allocation. The smallest organizational unit to which direct employees are assigned and for which cost are collected.

CROSS DISBURSEMENTS

Disbursements and collections of funds of one department or agency performed by the FAO of another department or agency pursuant to agreements.

CROSS SERVICE

Material furnished or service performed by one department at the request of other departments for which such other departments are charged.

CURRENT FORCE

Details the current strength and capabilities of the Army. It is developed during the execution phase.

CURRENT YEAR (CY)

The current fiscal year which is also called the execution year. In FY 96 the current year runs from 1 October 1995 to 30 September 1996.

DATA ELEMENT MANAGEMENT ACCOUNTING REPORTING SYSTEM (DELMARS)

Accelerated receipt and outlay reporting procedures to the Defense Finance and Accounting Service, Indianapolis (DFAS) in support of Treasury Department reporting requirements. All disbursing activities in the Army submit monthly expenditure data to DFAS via AUTODIN.

DECENTRALIZED FUND CONTROL

Alignment of fund certification with management responsibility. Responsibility is distributed to lowest level possible, normally Major Activity Level.

DECREMENT LIST

A listing prepared by installations / activities to facilitate funding reductions that are received after approval of the initial operating program. The list reflects the order of those requirements that have lowest importance / priority and would be deleted first if funds were withdrawn.

DEFENSE ACQUISITION BOARD (DAB)

The senior Department of Defense (DOD) acquisition review board that acts as the Board of Directors for Research, Development, and Acquisition (RDA). The Defense Acquisition Board (DAB) assists the Defense Acquisition Executive (DAE) with milestone and program reviews, policy formulation, and resource recommendations. The DAB is chaired by the DAE.

DEFENSE ACQUISITION EXECUTIVE (DAE)

The principal advisor and staff assistant to the Secretary of Defense (SECDEF) on all matters pertaining to the research, development and acquisition (RDA) process. This person is the Under Secretary of Defense, Acquisition (USD (A)).

DEFENSE BUSINESS OPERATING FUND (DBOF)

A DOD revolving fund (under the auspices of the Comptroller, DOD) where the user of support (either in the form of services or materials), or customer, pays the provider of the support the entire unit cost of the support item. The provider in turn pays for his expenses from the reimbursements to his working capital (revolving fund) from his customers. DBOF incorporated all Stock and Industrial Fund activities as well as other select support activities in DOD.

DEFENSE FINANCE AND ACCOUNTING SERVICES (DFAS)

A DOD activity that provides financial and accounting services to DOD and subordinate military services.

DEFENSE PLANNING GUIDANCE (DPG)

A statement of national military strategy. Prepared biannually with the Office of the Secretary of Defense (OSD), the defense planning guidance (DPG) is a basic planning and programming document used by the Joint Chiefs of Staff (JCS) and the military departments. It contains the Programming and Budgeting guidance, to include guidance needed to conduct force planning and to develop the Program Objective Memorandums (POMs).

DEFENSE PLANNING RESOURCES BOARD (DPRB)

An advisory body to the Office of the Secretary of Defense (OSD) responsible for overseeing the Planning, Programming, and Budgeting System (PPBS). May dispose of some issues itself, or make recommendations to the Secretary of Defense (SECDEF) for resolution.

DEOBLIGATION

A source of yearend funds that results from earlier reversal of obligations that were made in the fiscal year that for some reason never became expensed.

DEPARTMENT OF THE ARMY MASTER PRIORITY LIST (DAMPL)

Provides a systematic means for the allocation and distribution of personnel and material resources. The Department of the Army Master Priority List (DAMPL) is developed by the Deputy Chief of Staff for Operations (DCSOPS) and covers the Active Army and Reserve Components.

DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR THE ARMY BUDGET (DAB)

Individual responsible for all aspects of the budgeting phase in the PPBES for the Army. The DAB reports to the Assistant Secretary of the Army, Financial Management (ASA (FM)).

DESIGNATED ACQUISITION PROGRAM (DAP)

A program designated by the Army Acquisition Executive (AAE) for Department of the Army Control and Milestone review. A Designated Acquisition Program is a weapon and/or information system program that has not been selected by the Secretary of Defense.

DIRECT HIRE UNITED STATES (DHUS)

- a. Full-time permanent employees make up the majority of the total direct hire civilian work force. These employees who work a full-time schedule and who are led on a career or career-conditional appointment (or a permanent appointment in the executive service).
- b. Part-time permanent employees work a reschedule tour of duty from 16 to 32 hours per week. They are employed on career or career-conditional appointments (or the equivalent in the excepted service). Fringe benefits are similar to those of full-time permanent employees but are prorated.
- c. "Full-time temporary not-to-exceed" employees work a full time schedule, but the appointment is scheduled to be terminated within a year. A number of restrictions on the use of temporary employees have been eliminated. Under the revised guidelines, these employees may be hired to perform not only strictly temporary work but to do work of a more permanent nature in situations deemed appropriate by the agency. These employees may be hired and extended in 1-year increments up to a total of 4 years.
- d. Seasonal employees are hired on permanent appointments to meet regularly expected seasonal peak workloads. They may work on full-time or part-time schedules during specified periods each year (generally 6 months or more) and are placed in nonduty and/or nonpay status at the end of the season.
- e. On-call employees are similar to seasonal in that they serve on permanent appointments, work only during periods of extended peak workload, and are placed in nonduty and/or nonpay status when the need for their services ends. On-call employment would be used to meet workload surges that can be expected to occur sometime during the year, but are regularly predictable times. On-call employees work at least 6 months each year and, unlike seasonal employees, there must be a plan in place that provides for eventual movement into the year-round workforce.
- f. Intermittent employees may be employed on either permanent or temporary appointments and work with no prescheduled tour of duty. Intermittent schedules are appropriate to accomplish work which is sporadic and unpredictable and for which tours of duty cannot be established in advance.

DIRECT OBLIGATION AUTHORITY (DOA)

One of the three types of financing available to the installation for generation of funds. Direct Obligation Authority (DOA) is the amount of dollars for obligations, which is immediately available for a specific allottee. The DOA is distributed in a specific dollar amount on the Funding Authorization/Allowance Document (FAD) and is used for direct mission and Base operation needs.

DIRECT SUPPORT STANDARD SUPPLY SYSTEM (DS4)

The Army standard software package used by the Direct Support Unit (DSU) to process supply transactions. The Direct Support Standard Supply System (DS4) generates a magnetic tape output which is normally input to the Standard Army Intermediate Level Supply System (SAILS) on a daily basis.

DIRECT SUPPORT UNIT (DSU)

The Modified Table of Organization and Equipment (MTOE) supply and/or maintenance organization which receives requisitions directly from battalion and separate company customer organizations. The divisional Direct Support Unit (DSU) will be a subordinate organization of the Division Support Command (DISCOM). The non-divisional DSU will be a subordinate organization of the Corps Support Command (COSCOM) or Independent Support Group.

DIRECTORATE

An integral component of a Headquarters, Department of the Army (HQDA) Staff Agency, Major Army Command (MACOM) Headquarters Staff Office, or Installation Headquarters that has primary responsibility for staff coordination and management of assigned functions. Responsibilities, accompanied by commensurate authority to act for the activity head or commander, normally include policy development, staff coordination, establishment of controls, and review of effectiveness of operations. Installation staff may include one or more of the following organizations:

- a. Installation Commander- Commands all Army units or attached to the installation and accomplishes assigned mission assigned by competent authority.
- b. U.S. Army Garrison Commander—Commands all organizations assigned or attached to the U.S. Army garrison and accomplishes missions assigned by the installation commander. Normally assigned the additional duty of being the Installation Chief of Staff.
- c. Special and Personal Staff—Includes the Office of the Inspector General (IG), Office of the Staff Judge Advocate (SJA, legal support), Chaplain Activities Office (religion, morals, and morale), Public Affairs Office (PAO, public affairs functions), Internal Review and Audit Compliance Office (IRAC, independent audit), Equal Employment Opportunity Office (EEOO, affirmative actions), and Installation Safety Office (safety program).
- d. Directorate of Personnel and Community Activities (DPCA)—performs traditional G1/S1 personnel functions “People programs” include morale, welfare and recreation (MWR), CPO, NAF Civilian Employees, Community Operations Divisions (clubs) and family activities.
- e. Directorate of Security (DSEC)—Performs traditional security, counterintelligence (CI) and security/CI planning. May be organized as a division of the DPTM.
- f. Directorate of Plans, Training and Mobilization (DPTM)—Performs traditional G3/S3 functions. Coordinates operations, training, mobilization, deployment, audiovisual, museum, range/training areas and aviation.
- g. Directorate of Resource Management (DRM)—Provides direction, coordination assistance and advise to the installation staff concerning installation resource management activities. Includes the Program and Budget Division, Manpower and Equipment Documentation Division, and Finance and Accounting Division.
- h. Directorate of Logistics (DOL)—Performs traditional G4/S4 functions. Provides supply and services, maintenance and possibly contracting.
- i. Provost Marshals' Office (PMO)—Provides law enforcement support for the installation.
- j. Directorate of Information Management (DOIM)—Provides integrated sustaining base information management services which includes telecommunications, automation, visual information, records management, publishing, and printing.

- k. Directorate of Reserve Component Support (DRCS)—Responsible for directly supporting RC units or personnel. May be organized as a division of the DPTM.
- l. Directorate of Contracting (DOC)—Performs contracting functions in accordance with applicable procurement and contracting regulations policies and procedures. May be organized as a division of the DOL.
- m. *Directorate of Engineering and Housing (DEH) performs functions of operating, maintaining, repairing, and constructing real property functions, managing natural resources and providing housing services.*
- n. Directorate of Installation Support (DIS)—On smaller installations provides the combined functions of DEH, DOL, and DOC.
- o. Headquarters Command—Commands soldiers and units assigned to U.S. Army Garrison. Provides administration, housing, dining facility, supply, training, military discipline and welfare activities.

DISBURSEMENT

Payment of a legal liability of the Government that decreases the accountability of the Finance and Accounting Office (FAO) making the disbursement. Disbursements are made to transfer funds, advance funds, and liquidate valid obligations of the Government.

DISBURSING STATION SYMBOL NUMBER (DSSN)

A four-digit number assigned by the Treasury Department, through the Defense Finance and Accounting Service, Indianapolis (DFAS) to a Finance and Accounting Office (FAO) or other disbursing activity that has a disbursing account with the Treasurer of the United States.

DIVISION FORCE EQUIVALENT (DFE)

A fully structured division with all support necessary to provide warfighting and sustaining capabilities. It includes the division and all nondivisional combat, combat service support units required to support theater of operations.

DOCUMENT IDENTIFIER CODE (DIC)

A three-digit code used to identify specific supply action input to the Army supply system (e.g., an AOA is a requisition and an A5A is an issue of material). For TUFMIS users, this code provides the status of unit requisitions.

DOLLAR GUIDANCE

Tentative dollar ceiling which the installation may expect to receive for the following fiscal year. The installation may not budget for more than the dollar guidance. Also considered are internal funding limitations for specific purposes (e.g., floors, fences) earmarked within these dollars.

DUE OUT

An acknowledgment of a requisition for an authorized stockage level (ASL) item which is presently out of stock (zero balance). The Direct Support Unit (DSU) will record the due out within the Direct Support Standard Supply System (DS4) Due In/Due Out file to ensure that the material is issued to the customer unit once DSU stocks are replenished.

EARNED REIMBURSEMENT

The third stage of a reimbursement accounting transaction. The earned reimbursement represents the actual value of services provided to the customer against a reimbursable order. The earned reimbursement stage establishes the accounts receivable for the services provided.

ECONOMIC ANALYSIS (EA)

A systematic approach to identify, analyze, and compare cost or benefits of alternative courses of action that will achieve a given set of objectives. This approach is taken in order to determine the most efficient and effective manner in which to employ resources. In the broad sense, the systematic approach called economic analysis applies to new programs as well as to the analysis of ongoing actions.

ECONOMIC LIFE

The period of time over which the benefits to be gained from deployment or utilization of a resource may be reasonably expected to accrue. The economic life of a project begins in the year it starts producing benefits and ends when the project no longer accomplishes its primary objective.

ELEMENT OF RESOURCE (EOR)

A four-position classification code representing the different types of services, goods, and other items being procured or consumed according to their nature rather than purpose. An example would be EOR 2100: Travel and Transportation of persons.

END STRENGTH (ES)

An old DA program that placed legislated limit on the number of civilian personnel you could have in an organization as of the last day of the fiscal year.

ENHANCED LEVEL

A funding level greater than the basic level and given as fiscal guidance which provides for automatically programmed increases to a level of activity programmed in the President's budget,

EVENTS RESOURCING MODEL (ERM)

A microcomputer based software system used to plan and cost training events, and manage the schedules of those events. ERM is a subset of the Standard Army Training System (SATS).

EXPENDITURE

The actual spending of money as distinguished from the appropriation of funds. The executive branch makes expenditures; only the Congress makes appropriations. The two rarely are identical in any fiscal year. In addition to some current budget authority, expenditures may represent budget authority made available one, two, or more years earlier. A payment by cash, check, or the equivalent action constitutes a charge against an appropriation.

EXPIRED APPROPRIATION

An appropriation that is no longer available for obligation, except for obligation adjustments, but still available for disbursements of existing obligations.

EXTENDED PLANNING ANNEX (EPA)

An annex to the Program Objective Memorandum (POM) projecting long-range investment and operating costs. It extends for 10 additional years beyond the 6-year program presented in the POM. The Extended Planning Annex (EPA) can differ significantly from the POM.

FENCE

An administrative fiscal control measure (limitation) which financial managers utilize to exert functional influence for particular programs.

FINANCED REQUIREMENT

A requirement included within an operating program that has been recognized and subsequently funded.

FISCAL CODE

A uniform system designed to identify financial transactions through the use of a series of alpha and numeric symbols commonly referred to as an accounting classification.

FISCAL YEAR (FY)

The yearly accounting period for the Federal Government encompassing the 12-month period starting 1 October of a given year and ending 30 September of the following year. The fiscal year is designated by the calendar year in which it ends; for example, fiscal year 1994 is the fiscal year beginning 1 October 93 and ending 30 September 1994.

FLOOR

The lowest or minimum limit of the amount of funds that must be obligated for a specific purpose.

FORCE DEVELOPMENT MANAGEMENT INFORMATION SYSTEM (FDMIS)

As part of the Army Management Information System (AMIS), Force Development Management Information System (FDMIS) comprises the Office of the Deputy Chief of Staff for Operations (ODCSOPS) subsystems containing force and authorization data which can be selectively manipulated and displayed to facilitate management decisions. The major subsystems of FDMIS are Force Accounting System (FAS), The Army Authorization Document System (TAADS), Table of Organization and Equipment (TOE), Structure and Composition System (SACS), and the Basis of Issue Plan (BOIP) system.

FORCE INTEGRATION ANALYSIS (FIA)

Executability of all aspects of derived Base Force-A process to determine the Total Army Analysis (TAA)

FORCE PACKAGING METHODOLOGY (FPM)

This methodology states that those forces that are most critical in the early stages of conflict receive the highest priority and get "resourced" at a higher percentage than less important forces. Force Packaging Methodology (FPM) provides for balanced increments of increasing combat and combat support capability across all appropriations in order to fight in a North Atlantic Treaty Organization (NATO) conflict or other unilateral conflict.

FOREIGN MILITARY SALES (FMS)

A program by which loans and repayment guarantees are provided to eligible foreign governments or international organizations on a fully reimbursable and dollar repayable basis for the purchase of defense articles, defense services, and training.

FOREIGN NATIONAL DIRECT HIRE (FNDH)

A citizen of a foreign country employed by the U.S. Forces in their own country. The U.S. Forces assume responsibility for all administrative and management functions in connection with employment.

FORMAL COMMITMENT ACCOUNTING SYSTEM

An accounting system that requires recording and control of commitments through the installation general ledger. The general ledger must show an amount that indicates the total amount of funds available to the installation.

FORSCOM AUTOMATED PROGRAM AND BUDGET SYSTEM (FAPABS)

An automated resource management information system, outputting microfiche, utilized by Forces Command (FORSCOM) to trail guidance, fiscal information, and manpower data to subordinate installations and other FORSCOM funded activities.

FRAUD

Intentionally misleading or deceitful conduct that deprives the government of its resources or rights.

FUNCTIONAL and/or PROGRAM REVIEW

A program review by the program directors and appropriation directors at Headquarters, Department of the Army (HQDA) to prioritize and allocate resources based on MACOM Program Objective Memorandums (MACOM POM) submissions in advance of DA level Program Objective Memorandum (POM) preparation.

FUND CONTROL

Management control over fund authorizations order to ensure that:

- a. Funds are used only for authorized purposes.
- b. Funds are economically and efficiently used.
- c. Commitments, obligations, and expenditures do not exceed amounts authorized.

FUNDED COSTS

Costs incurred that have been or will be paid for by appropriated funds received by the installation in the form of specific allotments (i.e., consumer funding).

FUNDED REIMBURSEMENT AUTHORITY (FRA)

Funds received within the approved operating budget that are not immediately available for obligation. Funds are held in reserve until the time that a reimbursable order is received. Funds are earned through the operation of certain specified revenue-producing activities at the installation, such as timber harvesting and charge sales for Quartermaster (QM) laundry.

FUND ALLOWANCE DOCUMENT (FAD)

The approved funding program which is allotted from Operating Agencies (MACOMs) to subordinate installations by major program. This document serves as the authority to incur obligations for a specified period of time, usually a fiscal quarter, but on an accumulative basis. The fund allowance document is not a legal document allowance and is not directly subject to title 31, United States Code.

FUND AUTHORIZATION DOCUMENT (FAD)

The approved funding program which is allocated to operating agencies and further allotted to subordinate elements by major program. This document serves as the authority to incur obligations for a specified period of time, usually for a quarter, on a cumulative basis. The Funding Authorization Document is issued from HQDA to Operating Agencies/MACOMs. It is a legal document subject to title 31, United States Code (Antideficiency Act).

FUND RESERVATION

The withholding through informal administrative action of a certain amount of obligation authority or other fund authorization, based on the contemplated issuance of orders, requisitions, requests, or other planned incidence of obligations. Such action earmarks available funds for future obligation without the imposition of formal accounting control.

FUTURE-YEAR DEFENSE PROGRAM (FYDP)

A Department of Defense (DOD) management tool wherein the planning and execution of military activities are expressed in terms of missions and objectives (output) as opposed to funds provided (input). The Future Year Defense Program (FYDP) consists of 11 major defense programs and numerous program elements that constitute the official summary of programs approved by the Secretary of Defense (SECDEF). It expresses the DOD programs for the prior year, current year, two-budget year, and four succeeding fiscal years for funds and manpower, and eight succeeding fiscal years for force structure. The FYDP serves as the controlling internal document of the DOD Planning, Programming, and Budgeting System (PPBS), periodically recording its major output (proposed programs and budget estimates). The FYDP is formally updated three times during the fiscal year: October, January, and May.

GENERAL OFFICER COMMAND (GOCOM)

A U.S. Army Reserve troop program unit, other than an Army Reserve Command (ARCOM), commanded by a general officer.

GENERAL OPERATING AGENCY (GOA)

Major Army commands (MACOMs), headquarters, or Department of the Army (DA) agencies funded by direct allocation from the Comptroller of the Army (COA) or by suballocation from a special operating agency. General Operating Agencies (GOAs) have authority to further distribute funds by means of allotment.

GENERAL SCHEDULE (GS) EMPLOYEE

White collar employees who receive the same annual salary regardless of geographical location. This salary is determined by congressional action.

GOVERNMENT-OWNED CONTRACTOR OPERATED (GOCO)

Refers to commercial Industrial type activities which are owned by the U.S. Government but operated and managed by a civilian contractor. An example would be an Army ammunition plant.

GROSS NATIONAL PRODUCT (GNP)

The total market value of all goods and services produced by a nation during a specified period, usually one-year.

HIRE LAG

The cumulative days during which authorized civilian positions remain unmanned. This can be measured as percentages of workyears on an installation, agency, or command basis.

HOST INSTALLATION/ACTIVITY

An installation or activity that has management control of facilities and/or administrative and logistics support (including base operations support) of another installation or activity/unit.

HOUSE/SENATE BUDGET COMMITTEES (HBC/SBC)

The budget committees were created by the Congressional Budget and Impoundment Control Act of 1974. An important function of the committees is to make continuing studies of the effect on budget outlays of relevant existing and proposed legislation and to report the results to the House/Senate.

HOUSE/SENATE APPROPRIATION COMMITTEES (HAC/SAC)

Congressional committees that conduct hearings on the DOD portion of the president's budget which culminates in legislation that provides funding authority for the various government departments/agencies. The appropriation function is separate from the authorization function.

HOUSE/SENATE ARMED SERVICES COMMITTEES (HASC/SASC)

Acting for the Congress, the House and Senate Armed Services Committees separately investigate and review various fiscal and policy matters bearing upon requirements outlined in the President's budget. The authorization process is the legislative action that establishes the purpose and guidelines for a program or activity. They set the upper limit on how much the Appropriation Committees may appropriate in certain functional areas.

INDIRECT COST

Costs (indirect material, contracts, travel, and transportation) that cannot be identified directly with the final cost objective or product (that is, customer orders or work authorization).

INDIRECT HIRE (IDH)

Due to a Status of Forces Agreement (SOFA), this work force is provided to the U.S. by the host nation and reimbursed by the U.S. Government.

INDIVIDUAL ACCOUNTS

Manpower, over and above the structure requirements, that is required to ensure that units will be manned at the required levels.

INDIVIDUAL READY RESERVE (IRR)

Members of the Ready Reserve who are not assigned to troop program units. The Individual Ready Reserve (IRR) is made up of the Ready Reserve assigned to the following U.S. Army Reserve (USAR) Control Groups: annual training, reinforcement, and mobilization designees.

IN-PROCESS REVIEW (IPR)

The decision review body for ACAT III and ACAT IV programs. These reviews provide recommendations for decision by the milestone decision authority, which is determined by the Army Acquisition Executive (AAE).

INSTALLATION

- a. A group of facilities located in the same vicinity that supports particular functions.
- b. Land and buildings permanently sited that are under the control of the Department of the Army (DA) and used by Army organizations.

INSTALLATION ACCOUNTANT

Individual who provides installation accounting policies for coordinating accounting and related financial management procedures at installation level.

INSTALLATION GUIDANCE DOCUMENT (IGD)

Generic term for guidance issued at the installation level to subordinate units. The guidance document identifies new dollar targets and program objectives for major activities. It outlines the procedure for fund control. Also referred to as Schedule of Financial Resources Guidance.

INSTALLATION MASTER PLAN (IMP)

An integrated series of documents which present in graphic, narrative, and tabular form, the installation and the plan for its orderly and comprehensive development to perform its various missions the most efficient and economical manner.

INSTALLATION PLANNING BOARD (IPB)

Assists the installation commander in formulating and justifying the installation's construction program, making maximum utilization of existing facilities, and ensuring that plans and programs are developed in a manner to protect and enhance the human environment.

INTERNAL CONTROL ADMINISTRATOR (ICA)

An individual within the management analysis division of an installation DRM that provides guidance and training concerning the Army's Internal Management Control Program.

INTERNAL MANAGEMENT CONTROLS

The organizations' internal control plan to include the methods and measures adopted by management to: a) safeguard public funds, b) assure the accuracy and reliability of information, c) assure adherence to applicable laws, regulations, and policies, and d) promote operational economy and efficiency. Controls categorized in a and b above are generally referred to as accounting controls. Internal controls apply to all functional areas including finance, logistics, and administration.

INTERNAL MANAGEMENT CONTROL REVIEW CHECKLIST

A list identifying the internal controls required for a specific function or sub-function based on an evaluation by the functional proponent, looking at the general control environment, risk, control objectives, and cost factors. Operating managers use this checklist as a guide in testing to ensure that specified Internal controls is in place and working as intended.

INTERNAL REVIEW AND AUDIT COMPLIANCE OFFICE (IRAC)

Provides commanders an independent, professional internal audit capability to resolve known or suspected problems having significant resource impact.

INTERNATIONAL MILITARY EDUCATION AND TRAINING (IMET)

A program by which training is provided at U.S. military facilities to selected foreign military and related civilian personnel on a grant basis.

INTER-SERVICE SUPPORT AGREEMENT (ISSA)

An agreement between and among Department of Defense (DOD) components and other participating federal government activities. The purpose of the agreement is to state clearly the agreement that has been reached between two activities, especially in regards to rights, obligations, and services.

INTRA-GOVERNMENT AGREEMENTS

A project order under section 23, title 41, United States Code, and Economy Act (31, USC, 1535) or a procurement order to another military department for reimbursable procurement or direct citation.

ISSUE BOOK

Document prepared by the Defense Planning Resources Board (DPRB) to identify major program issues as alternatives to the proposals presented in the service Program Objective Memorandums (POMs).

ISSUE BOOK CYCLE

Is a common name for a series of actions immediately following the May submission of the Program Objective Memorandum (POM) and the associated Future Years Defense Program (FYDP) update. During the review of the program by the Office of the Secretary of Defense (OSD) and the Joint Chiefs of Staff (JCS), alternatives emerge which are expressed as issue books, each dealing with major programs of the FYDP. As issues arise, members of the Army Staff, Army Secretariat and OSD conduct working level consultations in an attempt to clarify or resolve them. For each unresolved issue, OSD drafts a book to document the OSD evaluation, to present alternatives, and invite Army comment. Army Staff proponents analyze the issue book, address resource trade-off, and transmit coordinated replies to OSD where they and the original issue books form a basis for Secretary of Defense (SECDEF) decisions reflected in the Program Decision Memorandum (PDM).

JOB SHARING

This permits two or more part-time employees to do work who would normally be assigned to a single full-time position. This may be done with permanent or temporary positions.

JOB SPLITTING

This permits the separation of higher and lower graded duties into two differently graded part-time jobs.

JOINT PROGRAM ASSESSMENT MEMORANDUM (JPAM)

Obsolete term -The Joint Program Assessment Memorandum (JPAM) gives the views of the Joint Chiefs of Staff (JCS) on the adequacy of the composite force and the resource levels presented in the service Program Objective Memorandums (POMs). It is an assessment of the total DOD force balance and capabilities to include recommended levels of support for each service. See Chairman's Programs Assessment (CPA).

JOINT REVIEWS

A review of unliquidated obligations conducted at least three times a year by the Finance and Accounting Office (FAO) and the applicable program or activity director's representatives.

JOINT SECURITY ASSISTANCE MEMORANDUM (JSAM)

The Joint Security Assistance Memorandum (JSAM) provides military views on alternative funding levels projected for the U.S. Security Assistance Program and organizes data intended for representatives of the Office of the Secretary of Defense (OSD) and the Joint Chiefs of Staff (JCS) who participate in interagency deliberations on funding levels of the Security Assistance Program.

NATIONAL MILITARY STRATEGY DOCUMENT (NMSD)

Used by the Joint Chiefs of Staff (JCS) to advise the President, the National Security Council (NSC), and the Secretary of Defense (SECDEF) on the military strategy and force structure needed to attain national military objectives. The NMSD appraises the threat to U.S. interests worldwide and recommends military objectives in the mid-range period. It summarizes levels of JCS planning forces that, with reasonable assurance, could successfully execute approved strategy. Moreover, it comments on their attainability considering fiscal responsibility, manpower resources, and material availability as well as technological and industrial capacity. The document provides a foundation for recommendations on force-planning guidance levels.

JOINT STRATEGIC PLANNING DOCUMENT SUPPORTING ANALYSIS (JSPDSA)

The Joint Strategic Planning Document Supporting Analysis (JSPDSA) is prepared under the direction of the J-5 and provides the basis for drafting the Joint Strategic Planning Document (JSPD), as well as establishing the position of the Joint Chiefs of Staff (JCS) on national security matters. The JSPDSA is in two parts: Part I -Strategy and Force Planning Guidance, and Part II—Analysis and Force Requirements.

LIFE CYCLE SYSTEMS MANAGEMENT MODEL (LCSMM)

The Life Cycle Systems Management Model (LCSMM) identifies the characteristics and requirements for the system being developed as well as details the development process. The traditional model is divided into six phases and five-milestone decision reviews. The six phases include Program Initiation, Concept Definition, Demonstration and Validation, Full-Scale Development, Full-Rate production, and Operations Support. Each phase is followed by a milestone decision review.

LINEAR PROGRAMMING

A technique for determining how to optimize the use of a given set of scarce resources in the face of interdependencies and constraints. Used primarily in allocation problems to maximize the output of the function.

LOGISTICAL STRUCTURE AND COMPOSITION SYSTEM (LOGSACS)

See Structure and Composition System.

LONG RANGE RESEARCH, DEVELOPMENT, AND ACQUISITION PLAN (LRRDAP)

A document that displays Department of the Army (DA) decisions regarding priorities for research, development, and procurement programs that support resolution of battlefield deficiencies. The Long Range Research, Development, and Acquisition Plan (LRRDAP) is an annex in the Program Objective Memorandum (POM) covering those six POM the years in the Extended Planning Annex (EPA).

LIVING TABLE OF ORGANIZATION AND EQUIPMENT (LTOE) SYSTEM

The Training and Doctrine Command (TRADOC) has developed this system to eventually replace current Table of Organization and Equipment (TOE) and Modified Table of Organization and Equipment (MTOE). The Living Table of Organization and Equipment (LTOE) is a document that prescribes the organizational design, including personnel and equipment requirements, for a type of unit displayed in discrete evolutionary increments of capability. The TOE begins with a doctrinally sound base to which is added incremental change packages resulting in intermediate TOEs. The incremental change packages can be a combination of mission significant equipment BOIPs, doctrine, manpower requirement criteria, or unresourced changes. The objective TOE is the end result of the application of all authorizations and BOIPs reflecting the total known force programming and becomes an authorization document when resourced and an effective date for the activation or reorganization of the unit has been approved by HQDA.

- a. Base TOE: An organizational design based on doctrine and equipment available. It is the lowest common denominator of modernization and identifies the minimum essential wartime requirements for personnel and equipment based on equipment common to all units of a given type organization.
- b. Incremental change package: A doctrinally sound grouping of personnel and equipment change documents which is applied to a base or intermediate TOE to form a new TOE variation.

- c. Intermediate TOE: An organizational design that results from applying one or more incremental change packages to a base TOE to produce an enhanced capability. These documents form the bridge between base and objective TOE and provide the primary tool for programming, executing, standardizing, and documenting the force structure during phased modernization.
- d. Objective TOE: A fully modernized, doctrinally sound organizational design which sets the goal for planning and programming of the Army's force structure and supporting acquisition systems, primarily in the last year of the Program Objective Memorandum (POM).
- e. "Telephone Book": An authenticated subset of a type of organization's LTOE, developed and published by TRADOC, in coordination with HQDA and the Deputy Chief of Staff for Personnel (DCSPER), which formats a portrayal of mission significant incremental TOE changes of a specific unit as it moves a base TOE toward its objective TOE.

MAINTENANCE

The recurrent, day-to-day, periodic, or scheduled work required to preserve and restore a real property facility so that it may be utilized for its designated purpose.

MAINTENANCE OF REAL PROPERTY FACILITIES (MRPF) FLOOR

The maintenance of real property facilities (MRPF) floor identifies a minimum amount of funds that must be obligated for that specific purpose. More may be obligated if necessary; but if less is obligated, the difference between the lesser amount and the MRPF floor must remain unobligated, and may not be reprogrammed to other areas at the installation, but must be reported to the major Army command (MACOM) for withdrawal.

MAJOR ACTIVITY BUDGET

Consolidation of activity budgets and other resource management information to show how the major activity director (MAD) will perform its workload in the budget year.

MAJOR ACTIVITY DIRECTOR (ATE) (MAD)

The responsible official who supervises the development and execution of a major functional segment of the installation command budget estimate (CBE). He has responsibility over two or more functionally related activity chiefs and is responsible the efficient and effective use of all resources under control. He also serves as a voting member of the installation's Senior Program Budget Advisory Committee (PBAC). The MAD is also known as Program Director (ate).

MAJOR ARMY COMMAND (MACOM)

A command directly subordinate by authority, and specifically designated by Headquarters, Department of the Army (HQDA).

MAJOR DEFENSE ACQUISITION PROGRAM

A Department of Defense (DOD) acquisition program that is a highly sensitive or classified (as determined by the Secretary of Defense (SECDEF) and: (1) Is designated by the SECDEF as a major defense acquisition program because of urgency of need, development risk, joint funding, significant congressional interest, or other considerations. (2) The system will require an eventual total expenditure of more than \$200 million for research, development, test, and evaluation (RDTE) or a total expenditure of more than \$1 billion for procurement (based on fiscal year 1980 constant dollars).

MAJOR UNITED STATES ARMY RESERVE COMMAND (MUSARC)

Used to refer to either a General Officer Command an Army Reserve Command (ARCOM).

MANAGEMENT ANALYSIS DIVISION (MAD)

A division of a typical installation Directorate of Resource Management (DRM). This organization directs and coordinates management; improvement programs, manages organizational and functional analysis, and coordinates the installations review and analysis program.

MANAGEMENT DECISION PACKAGE (MDEP)

The basic building block of the Army Programming Phase. The MDEP states force capability in terms of all resources (manpower and dollars) needed for implementation. MDEPs address the Prior Year, Current Year, Budget Year, and POM year's data. The MDEP is a multi-year, multi-appropriation, multi-command issue that competes for Army resources. It is used throughout the Army in particular RAMPARTS and STANFINS to track programs through the various phases of the PPBES. Programs are reported in terms of dollars, manpower, and performance measures.

MANAGING CIVILIANS TO BUDGET (MCB)

Managing Civilians to Budget (MCB) Is a new Headquarters, Department of the Army (HQDA) test program that gives the first line supervisor, with at least ten or more employees, direct control over budgeting for, staffing and grading of his civilian employees. MCB involves computing cost savings accrued by elimination of civilian positions and increased productivity of retained employees. These cost savings are called gain sharing. Gains are shared on a percentage of 50/50 between the activity and the employees (includes civilian and the supervisor) in the work area that the savings occurred. The activity's share may be used to fund unfinanced requirements (UFRs), grade increases for employees, overtime, or new hires. Activities are not restricted by workyear or civilian employment level program (CLEP) limitations, mandated supervisory ratios, grade ceilings, Table of Distribution and Allowances (TDA), hiring freezes, or administrative controls on overtime. Activities are subject to Executive, Department of Defense (DOD), and HQDA directives, labor relation contracts, Equal Employment Opportunity (EEO), Civilian Personnel Office (CPO) regulations and public law. Supervisors must be fully trained prior to implementation of this program.

MANAGEMENT CONTROL PLAN (MCP)

A document that is part of the Army Internal Management Control Program that identifies internal control review cycles, identifies responsible key staff officers, identifies risk associated with a task, and identifies appropriate checklists.

MANPOWER ALLOCATION

Military and civilian manpower spaces, by identity and category contained in Headquarters, Department of the Army (HQDA) Program Budget Guidance (PBG) to the major Army commands (MACOMs) and separate agencies, A unit's allocation may not always match its authorization due to military occupational specialty (MOS) or series shortages.

MANPOWER AUTHORIZATION

The portion or percentage of required manpower that can be supported by the resources available (allocated from higher command).

MANPOWER AND EQUIPMENT DOCUMENTATION DIVISION (MEDD)

A division of an installations' DRM that manages and supervises the execution of manpower and equipment programs including manpower surveys, documentation of installations MTOE/TDA/MOB/TDAs and utilization analysis reports.

MANPOWER REQUIREMENT

The minimum number of personnel (military or civilian) that an organization requires to effectively perform its mission.

MANPOWER REQUIREMENTS CRITERIA (MARC)

Is a method of determining manpower requirements for Combat Support (CS) and Combat Service Support (CSS) positions in TDA and MTOE units. The purpose of MARC is to express quantitative and qualitative manpower requirements needed to perform CS/CSS functions at varying levels of work activity. It does this by incorporating the use of computer models and mathematical formulas to generate wartime workload data.

MANPOWER STAFFING STANDARDS SYSTEM (MS3)

Develops and validates manpower requirements through work measurement of like tasks, normally at more than one location, and uses regression analysis and statistically valid procedures. Requirements developed through staffing standards are based on workload. Due to the General Accounting Office (GAO) audit of the Army's Requirements Determination Process in 1979, the Army developed the Manpower Staffing Standards System (MS3). Use of MS3 has enhanced the Army's credibility in expressing its need for manpower.

MANPOWER SURVEY

A periodic survey conducted to validate manpower requirements for Table of Distribution and Allowances (TDA) activities, on a two to five year cycle, using historical data produced by the surveyed activity. Each major Army command (MACOM) manages and controls its own Manpower Survey program.

MASTER FORCE

A component of the Force Accounting System (FAS). The Master Force is the authoritative record at Headquarters, Department of the Army (HQDA) of Army units and military/civilian manpower structure strength and authorized strength programmed for the current and budget fiscal years and all subsequent years for which data exists.

MATERIEL DEVELOPER (MATDEV)

The command or agency responsible for the research and development of a new weapon system. The Army Material Command (AMC) is the Army's primary material developer (MATDEV).

MERGED "M" ACCOUNT

Unliquidated obligations prior to FY 93, under an appropriation are transferred to (merged into) an "M" account at the end of the third full fiscal year following expiration. The "M" account remains available for the payment of valid unliquidated obligations charged to prior-year appropriation accounts.

MILITARY ASSISTANCE PROGRAM (MAP)

A program by which defense articles and defense services are provided to eligible foreign governments on a grant-in-aid basis.

MILITARY CONSTRUCTION, ARMY (MCA)

A multi-year appropriation available for obligation for five years and used for acquisition, construction, installation and equipment of temporary or permanent public works, military installations, and facilities for which authorizing legislation is required.

MILITARY CONSTRUCTION, ARMY RESERVE (MCAR)

Same as Military Construction, Army (MCA), but for the Army Reserve.

MILITARY CONSTRUCTION ARMY NATIONAL GUARD (MCANG)

Same as Military Construction, Army (MCA), but for the Army National Guard.

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST (DD FORMS 448 AND 448-2) (MIPR)

Commands, agencies, installations, or activities requiring a service from an Army activity or other Department of Defense component will place an order with that agency. The order serves as a request to provide work or services of a specific definite nature. The MIPR can be used for direct citation of funds, project orders, or reimbursable orders.

MILITARY PERSONNEL, ARMY (MPA)

An annual appropriation used for pay and allowances, including costs of retired pay accrual, individual clothing, subsistence, interest on savings deposits, death gratuities, Soldiers Group Life Insurance (SGLI), permanent change of station (PCS) travel, and per diem portion of temporary duty (TDY) for Active Duty Army members and United States Military Academy (USMA) cadets.

MINIMUM LEVEL

The level below which it is not feasible to continued operating because constructive contribution cannot be made toward fulfilling the objectives of the organization.

MILITARY STANDARD REQUISITIONING AND ISSUE PROCEDURES (MILSTRIP) - The prescribed procedure by which Army standard supply items are requisitioned and issued to Table of Organization and Equipment (TOE) and Table of Distribution and Allowances (TDA) organizations.

MINOR CONSTRUCTION

Construction projects meeting the criteria in Chapter 2 of AR 415-35 and having a funded cost of less than 1 million dollars.

MISCELLANEOUS OBLIGATION DOCUMENT (MOD)

Serves as the posting medium for recording obligations incurred but not liquidated for which no other specific obligation document is required. A MOD is only an estimate of the actual obligation expense required for the goods or services.

MISSION AREA MATERIEL PLAN (MAMP)

A fully integrated multi-appropriation effort jointly conducted with the Training and Doctrine Command (TRADOC) by the Army Material Command (AMC) to develop systematically a prioritized long-range research, development, and acquisition (RDA) plan for the acquisition of materiel systems in response to user requirements.

MISSION TRAINING PLAN (MTP)

A descriptive training document which provides units the “what” and “how” to train to achieve wartime mission proficiency on combat critical task.

MOBILIZATION

The process of assembling and placing in a state of readiness for war the manpower and materiel resources of a nation. Mobilization connotes a singleness of national purpose towards the objective of successfully accomplishing a military mission.

MOBILIZATION TABLE OF DISTRIBUTION AND ALLOWANCES (MOB-TDA)

“Normal” or peacetime Table of Distribution and Allowances (TDA) are augmented with additional personnel and equipment to support the mission change of supporting wartime functions. The Mobilization Table of Distribution and Allowances (MOB-TDA) is a separate document showing all personnel and equipment needed during imminent or actual hostilities.

MODERNIZATION RESOURCE INFORMATION SUBMISSION (MRIS)

A document used by a command or agency to forward its requirements for operation and support resources to field, operate, and maintain a new system.

MODIFIED TABLE OF ORGANIZATION AND EQUIPMENT (MTOE)

The Modified Table of Organization and Equipment (MTOE) lists the personnel and equipment required and authorized for a unit to accomplish a specific combat mission. It represents an actual combat unit. It is created from an approved Table of Organization and Equipment (TOE) to which an Authorized Level of Organization (ALO) and strength level have been applied.

MORALE SUPPORT (MORALE, WELFARE, & RECREATION) (MWR)

These are programs and facilities which have been established at all levels for leisure time use by military personnel, their family members, and other authorized personnel for the purpose of enhancing their physical and mental well being. These programs and facilities are financed either by appropriated funds, non-appropriated funds, or a combination of both.

MOST EFFICIENT ORGANIZATION (MEO)

A restructuring of organizations to staff at minimum required levels in order to accomplish the mission of the organization. It is conducted as part of a management study during a Commercial Activities Cost Study and implemented if cost effective.

MULTIPLE-YEAR APPROPRIATION

An appropriation account that is available for incurring new obligations for a definite period of time in excess of one fiscal year. (Military Construction (MCA) is a 5-year appropriation).

NATIONAL GUARD BUREAU (NGB)

Department of the Army (DA) level agency providing communication and coordination between the Active Army and the Army National Guard.

NATIONAL INVENTORY CONTROL POINT (NICP)

The control center of the wholesale supply system which processes non-stockage list (NSL) requisitions and manages the stockage of Army material above installation level.

NATIONAL MILITARY STRATEGY DOCUMENT

This Joint Chiefs of Staff (JCS) product presents the advice of the CJCS to the SECDEF and after SECDEF review, to the President and the National Security Council. Applying to mid-term planning, 2 to 8 years in the future, the NMSD evaluates the threat and it recommends military objectives to support national security objectives. It recommends a military strategy and force structure that conforms to National Command Authority (NCA) Fiscal Guidance.

NATIONAL SECURITY COUNCIL (NSC)

A council that advises the President on domestic, foreign, and military policy relating to National Security.

NATIONAL STOCK NUMBER (NSN)

A 13 digit number used in all materiel management functions.

NATIONAL TRAINING CENTER (NTC)

Located at Fort Irwin, CA, this is the Army's key facility for training mechanized and armor units.

NONAPPROPRIATED FUNDS (NAF)

Cash and other assets received by NAFIs from sources other than monies appropriated by the Congress. The NAFs are government funds used for the collective benefit of those who generate them: military personnel, their dependents, and authorized civilians. These funds are separate and apart from funds that are recorded in the books of the Treasurer of the United States (i.e., bowling alley, golf course, and club system).

NON-STOCK FUND (NSF)

An item of supply or equipment that is not standard within the Army logistics system and not stocked by the Army Stock Fund (ASF) system.

NON-STOCKAGE LIST (NSL)

Material not stocked by the Direct Support Unit (DSU). Requisitions for non-stockage list (NSL) items that must be passed to the National Inventory Control Point (NICP) to be filled by the wholesale supply system and shipped to the unit's installation.

NO-YEAR APPROPRIATION

An appropriation account that is available for incurring obligations for an indefinite period of time (until exhausted, or the purpose for which it was designated is accomplished, without a fixed restriction as to a period of time). An "X" indicates a no-year appropriation (e.g., 21X4992, the Army Stock Fund).

OBJECTIVE FORCE

This is the desired force in terms of force structure, readiness, modernization, and sustainability which is constrained by expected fiscal and manpower levels. The force provides SA/CSA guidance to the Army Staff and MACOMs for program development. The Army conducts analysis of force alternatives to determine the best force mix. The decision on objectives by the SA/CSA is then reflected in TAP.

OBLIGATION

A reservation of funds in the amount of orders placed, contracts awarded, services rendered, or other commitments made by Federal Agencies that legally bind the government to make a payment.

OBLIGATION AUTHORITY (OA)

Obligation authority refers to budget authority, usually an appropriation, by which Congress provides authority to make expenditures and outlays. Budget authority originates mainly as new obligation authority. Defense agencies use total obligation authority (TOA) to mean the amount authorized to a certain approved program, whether the obligation authority stems from the budget of the current or a previous fiscal year. The Army formally applies the term TOA in a different way. It uses TOA to refer to the total financial requirements (exclusive of reimbursements) to support the approved program (or a component) in a given fiscal year as recorded in the Army portion of the Future Years Defense Plan (FYDP).

OFFICE OF MANAGEMENT AND BUDGET (OMB)

The executive agency which assists the President in preparing the annual budget, formulating the government fiscal program, and supervising budget execution.

OFFICE OF THE CHIEF ARMY RESERVE (OCAR)

Department of the Army (DA) level agency to advise the Chief of Staff of the Army (CSA) on Army Reserve matters.

OFFICE OF THE SECRETARY OF DEFENSE (OSD)

Headquarters for DOD with the Secretary of Defense as the senior official.

OPERATING AGENCY (OA)

An organizational unit of the Department of the Army (DA) normally MACOM level, to which funds are allocated or suballocated.

OPERATING TEMPO (OPTEMPO)

The level of equipment use measured in miles or hours. Increases or decreases in Operating Tempo (OPTEMPO) should change the costs associated with equipment use. Equipment OPTEMPO is tied to wholesale level supply purchases.

OPERATIONAL READINESS ANALYSIS (OMNIBUS)

A computer assisted analysis that defines force capabilities existing at the end of the prior fiscal year and develops a prioritized list of recommendations to improve force readiness.

OPERATIONS AND MAINTENANCE, ARMY (OMA)

An annual appropriation used for operation and maintenance of all Army organizational equipment and facilities; purchasing equipment and supplies; production of audio-visual instructional materials and training aids; operation of service-wide and establishment-wide activities; medical activities; operation of depots, schools, training, recruiting, and programs related to Operation and Maintenance, Army (OMA); welfare and morale, information, education, and religious activities; and expenses of courts, boards, and commissions.

OPERATIONS AND MAINTENANCE, ARMY RESERVE (OMAR)

Same as Operation and Maintenance, Army (OMA) but for the Army Reserve.

OPERATIONS AND MAINTENANCE, ARMY NATIONAL GUARD (OMARNG)

Same as Operation and Maintenance, Army (OMA) but for the Army National Guard.

OPEN ALLOTMENT

An allotment made by an operating agency at Headquarters, Department of the Army (HQDA) level, approved by the Comptroller of the Army (COA), when it has been determined that specific allotments of funds would be impractical to administer (e.g., pay of military personnel).

ORDER

In reimbursement accounting, a written request for services to be provided on a reimbursable basis.

ORDERS RECEIVED

The second stage of a reimbursement accounting transaction, representing a firm agreement between the buyer and the seller, The orders received transaction will increase the performing (selling) activity's obligation authority in an amount equal to the order,

OTHER PROCUREMENT, ARMY (OPA)

A multi-year appropriation used for the procurement, manufacture and reconfiguration of major end items of equipment not covered under one of the other four procurement appropriations.

OUTLAYS

Payments normally in the form of checks issued or cash disbursed, net of refunds, reimbursements, and offsetting collections. Outlays include interest accrued on the public debt. Social Security outlays are now off budget; all other outlays are on budget.

OUTYEAR

One of the six fiscal years following the budget year. The outyears are also known as program years.

OVER OBLIGATION

A condition existing when total obligations incurred exceed total available obligation authority.

OVERHIRE

Positions filled against valid manpower requirements, over and above manpower authorization levels. This does count against any legislated or Headquarters Department of the Army (HQDA) imposed end-strength control and must not exceed the ceiling for the year. Major Army Commands (MACOMs) or commanders delegated the authority by them, may do this. Funding can come from the organizations' hirelag.

PART TIME PERMANENT (PTP)

Permanent civilian employees that work an average of between 16 and 32 hours per week. These employees receive pro-rated benefits as compared to full time permanent employees.

PERFORMANCE FACTOR (PF)

A selected indicator, identified within the Army Management Structure (AMS), used as a tool relating (1) projected work level, (2) work level in being, or (3) the work accomplished, to resources required or utilized.

PERSONNEL MANAGEMENT AUTHORIZATION DOCUMENT (PMAD)

In the fast-breaking arena of force modernization, decisions are made on new authorizations that are not included in the Personnel Structure and Composition System (PERSACS). The Office of Deputy Chief of Staff for Personnel (ODCSPER) created the Personnel Management Authorization Document (PMAD) to account for these decisions. It is the sole acceptable document for the military occupational specialty/specialty code (MOS/SC) and grade authorizations in the ODCSPER community, and is the basis for determining the Army's accessions, training, and distribution of personnel.

PLANNING

The continuous process through which the Army enhances performance of essential functions through long-range strategy and risk assessments.

PLANNING, PROGRAMMING, AND BUDGETING SYSTEM (PPBS)

The Planning, Programming, and Budgeting System (PPBS) is a cyclic (biennial) process used to develop a plan, a program, and a budget for the Department of Defense (DOD) as outlined in DOD Instruction 7045.7. It provides a framework for making decisions on current and future programs through three interrelated phases (planning, programming, and budgeting) consistent with national security objectives, policies, and strategies. It is the primary management system used by DOD to establish and maintain the Six-Year Defense Program (DP).

PLANNING, PROGRAMMING, BUDGETING AND EXECUTION SYSTEM (PPBES)

The Planning, Programming, Budgeting, and Execution System (PPBES) is the Army component of the Department of Defense (DOD) Planning, Programming, and Budgeting System (PPBS). It is the Army's primary strategic resource management system used to allocate and manage resources.

PREPOSITIONING OF MATERIEL CONFIGURED TO UNIT SETS (POMCUS)

Is a logistic concept wherein a Continental United States (CONUS) unit's equipment is stored as a set at a particular site, to which a unit would deploy by air in an emergency. Return of Forces to Germany (REFORGER) units redeploy to Europe annually and utilize prepositioning of material configured to unit sets (POMCUS) equipment and materiel in the annual exercise.

PRESCRIBED LOAD LIST (PLL)

A Prescribed Load List (PLL) is kept to support the company's organizational maintenance operations. This is a 15-day supply level and cannot exceed 300 lines.

PRIOR YEAR (PY)

The fiscal year immediately preceding the current fiscal year. For example, during FY 98, the prior year is FY 97.

PRODUCT IMPROVEMENT JOINT REVIEW

A semiannual review involving Headquarters, Department of the Army (HQDA), Training and Doctrine Command (TRADOC), and subordinate commands of Army Materiel Command (AMC) convened under the chairmanship of the Assistant Secretary of the Army for Research, Development, and Acquisition (ASA (RDA)) to evaluate the status of current product improvements and provide funding guidance and materiel priorities to agencies sponsoring Product Improvement Proposals (PIP).

PRODUCT IMPROVEMENT PROPOSALS (PIP)

A proposed configuration change involving substantial engineering and testing effort on major end items and depot repairable components. A Product Improvement Proposals (PIP) may apply to changes on other than developmental items to increase their system and combat effectiveness or extend their useful military life.

PRODUCTIVITY CAPITAL INVESTMENT PROGRAM (PCIP)

Department of the Army (DA) program designed to fund productivity enhancing projects at no or limited cost to the activity/installation.

PROGRAM

- a. A planned course of action and scheduled resources developed for one of the several major functional subdivisions set forth in the Army Management Structure (AMS).
- b. A plan for the accomplishment of stated objectives within a specified period of time.
- c. An organized set of activities directed toward a common purpose, objective, or goal undertaken or proposed by an agency to carry out responsibilities assigned to it.

PROGRAMMING

The art of translating guidance into action to produce combat capability by the timely and balanced mid-range allocation of resources.

PROGRAM ANALYSIS AND RESOURCE REVIEW (PARR)

Obsolete term -A Major Army Command's (MACOMs) analysis of their requirements in the planning and programming phases of the Planning, Programming, and Budgeting System (PPBS). Program Analysis and Resource Reviews (PARRs) submitted by the MACOMs/Department of the Army (DA) agencies present their resource requirements, which constitute the basis for preparing the MACOM Program Objective Memorandum (POM). The PARR furnishes information applicable to all program years, but focuses on the first program year, for which Headquarters, Department of the Army (HQDA) provides resource data in the Program Budget Guidance (PBG). See MACOM POM.

PROGRAM BUDGET COMMITTEE (PBC)

A subordinate committee of the Select Committee (SELCOM) which serves in a coordination and executive/advisory role. The Program Budget Committee (PBC) provides a forum in which principal program and budget managers at the Headquarters, Department of the Army (HQDA) level review, debate, adjust, and decide issues concerning program and budget formulation and review.

PROGRAM AND BUDGET DIVISION (PBD)

The organization within an installations' DRM that plans, develops, administers, synchronizes and supervises budgets and programs, current fiscal year operating funds and fund control.

PROGRAM BUDGET GUIDANCE (PBG)

Is a two-volume publication (three volumes for Forces Command (FORSCOM) and United States Army, Europe (USAREUR), which contains information regarding fundability of dollar and manpower resources and provides guidance to major commands for preparing MACOM Program Objective Memorandum (POM) and Command Budget Estimates (CBE). Volume I goes to all Major Army Commands (MACOMs) and Operating Agencies (OAs) and provides general guidance expressing Headquarters, Department of the Army (HQDA) views on various programs, and identifying programs requiring emphasis in MACOM POM and CBE submissions. Volume II is published separately for each command, and provides summary data, resource audit trails, and manpower and fiscal constraints applicable to a particular command. For FORSCOM and USAREUR. Volume II chapters on manpower and force structure are published as Volume III. The Program Budget Guidance (PBG) is distributed three times annually corresponding to the October Army Budget Estimate (ABE) submission; the January budget submission by the President, and the Army Program Objective Memorandum (POM) submission in May.

PROGRAM BASELINE

A formal agreement between the Program Manager (PM), the Program Executive Officer (PEO), the Army Acquisition Executive (AAE), and the Defense Acquisition Executive (DAE) that briefly summarizes factors critical to the success of a program. The factors most often included in the baseline are; functional specifications, costs, schedule objectives, and system requirements, against which the program will subsequently be evaluated.

PROGRAM BUDGET ADVISORY COMMITTEE (PBAC)

A committee at the Major Army Command (MACOM), installation, and lower echelons to advise the commander and recommendations on resource management matters. Also referred to as Program Resource Advisory Committee (PRAC).

PROGRAM BUDGET ACCOUNTING SYSTEM (PBAS)

An automated system used to transmit Funding Authorization/Allowance Document (FAD) information from operating agencies (OA) to their installations. The Program Budget Accounting System (PBAS) is also used to establish fund control within the Department of the Army (DA).

PROGRAM BUDGET DECISION (PBD)

The results of an Office of the Secretary of Defense/Office of Management and Budget (OSD/OMB) review, approving or revising specific programs listed in the Services Budget Estimates (i.e., the Army Budget Estimate (ABE)).

PROGRAM DECISION MEMORANDUM (PDM)

The Secretary of Defense's (SECDEF's) approval of the Program Objective Memorandum (POM) with specific changes. The Program Decision Memorandum (PDM) is issued after the Summer Issue cycles, as the program basis for Service(s) budget estimates submitted to OSD.

PROGRAM DEVELOPMENT INCREMENT PACKAGE (PDIP)

Obsolete term - A fundamental decision unit for program development. A Program Development Increment Package (PDIP) is a multi-appropriation package that contains all the resources associated with a specific issue or function. PDIPs are prioritized and as such constitute the basic building blocks for the Program Objective Memorandum (POM). PDIP has been incorporated into the MDEP.

PROGRAM DIRECTOR

The individual, at any level, responsible for the budgeting, justification, execution, and review of program(s).

PROGRAM ELEMENT (PE)

The 11 major defense programs subdivide into program elements (PEs). Each is identified in the Army Management Structure (AMS) by a numeric code. Within the Operation and Maintenance, Army (OMA) appropriation, each PE is identified by six digits found to the left of the decimal in the Army Management Structure Code (AMSCO). The PEs represent integrated activities combining men, equipment, and facilities that together constitute an identifiable military capability or supporting activity. A PE constitutes the basic building block of the Future Years Defense Program (FYDP). PEs may be aggregated in one way for program purposes, in another for budget reviews, and in still other ways as necessary for management purposes.

PROGRAM EXECUTIVE OFFICER (PEO)

Program Executive Officers (PEOs) are appointed by and report solely to the Army Acquisition Executive (AAE). The PEO will be an extension of the AAE's management oversight for research, development, and acquisition (RDA) programs. The PEO is responsible for a specific number (five to seven) of similar acquisition programs. The PEO oversees program execution, screens staff reviews, and reviews program baselines.

PROGRAM FORCE

Developed during the program phase of the Planning, Programming, and Budgeting System (PPBS). It is used to support the Army Program Objective Memorandum (POM). The Office of the Deputy Chief of Staff for Operations and Plans (ODCSOPS) develops a force structure through Total Army Analysis (TAA) within current resource constraints.

PROGRAM MANAGER (PM)

An individual chartered to directly oversee the development of a single weapon system. Program Managers (PMs) are directly responsible to a Program Executive Officer (PEO), and on program matters, the PMs report only to the PEO. The PM executes the program using the program baselines as the guideline.

PROGRAM OBJECTIVE MEMORANDUM (POM)

A formal transmittal to the Office of the Secretary of Defense (OSD) of the Army proposals for resource allocation in consonance with program guidance. The Program Objective Memorandum (POM) describes all aspects of Army programs that are designed to increase the operational readiness of the total Army. It highlights forces, manpower, training, materiel acquisition, and logistics support required to meet the strategy and objectives of the Army.

PROGRAM OPTIMIZATION AND BUDGET EVALUATION (PROBE) SYSTEM

An automated Planning, Programming, Budgeting, and Execution System (PPBES) data management system used to support the process of developing the Program Objective Memorandum (POM) and formulating the budget at HQDA level.

PROGRAM PERFORMANCE BUDGET EXECUTION REVIEW SYSTEM (PPBERS)

HQDA conducts this review quarterly of selected programs in the execution phase. The review compares actual program performance with objectives set by the Secretary of the Army and the CSA at the beginning of the year.

PROGRAM YEAR (PrY)

The 6 years after the 2 budget years. During FY 1993, the budget years would be FY 1994 and 1995, the program years would be FY 1996-2001.

QUICK RETURN ON INVESTMENT PROGRAM (QRIP)

A capital investment program that provides a fast method of funding "off-the-shelf" capital tools and equipment that amortize in 2 years or less and cost \$100,000 or less. As an incentive to continue productivity improvement, commanders have been permitted to re-apply benefits from the investments toward their priority requirements.

QUALITY CIRCLES

Small volunteer groups of workers that meet regularly to identify, analyze and solve problems.

RESOURCE AND MANPOWER ANALYSIS AND REPORT TOOL (RAMPARTS)

A microcomputer based software system designed to assist Army resource managers in the Planning, Programming, Budgeting, and Execution System (PPBES). Uses management decision packages (MDEPs) as the carrying unit in the system.

REAL PROPERTY MAINTENANCE ACCOUNT (RPMA)

A collective term for the functional categories of activities described in the Army Management Structure (AMS) as .K0000 (Maintenance of Real Property) and .L0000 (Minor Construction).

REAPPORTIONMENT

A revision of previous apportionment of budgetary resources for an appropriation or fund account. A revision would ordinarily cover the same period, project, activity covered in the original apportionment.

RECLAMA

A formal restatement and presentation of program or budget requirements to the Office of the Secretary of Defense (OSD), Office of Management and Budget (OMB), the Congress, or other authority in further justification of that portion of the Army requirements that the reviewing authority has refused to approve. Also, a commands' rebuttal of an external audit.

REGRESSION ANALYSIS

A statistical technique, which measures the average amount of change in one variable that, is associated with unit, increases in the amounts of one or more other variables. The Army uses regression analysis as a predicting device in decisionmaking.

REIMBURSABLE ORDER

An agreement to provide goods or services to certain activities, tenant activities, or individuals, when the support is initially provided using mission funds and reimbursed to the installation through a billing procedure.

REIMBURSEMENTS

Amounts received from the public or other government accounts which represent payments for goods or services furnished and are creditable to the appropriation originally charged for those goods or services.

REPAIR

Restoration of a failed facility so that it may be utilized for its designated purpose.

REPROGRAMMING

Reapplication of funds from one project to another or transfers of funds from one appropriation to another to resolve financial shortfalls or to adjust programs to meet unforeseen requirements. Reprogramming actions are subject to designated thresholds and congressional requirements for advance notification/approval.

REQUIRED MANPOWER

The minimum number of personnel positions necessary to effectively accomplish a mission.

RESEARCH, DEVELOPMENT AND ACQUISITION (RDA)

The development and acquisition of systems that are affordable and support the enforcement of national policy. The focus of RDA is producing military units that are adequately trained, equipped, and maintained to execute effective national policy.

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION (RDTE), ARMY

A multiple year appropriation available for obligation for 2 years used for research and development work performed by a government agency, or by private individuals or organizations under a contractual or grant arrangement with the government, in all fields, including the physical sciences and engineering.

RESERVE COMPONENTS (RC)

The reserve forces of the Army consist of two components: The Army National Guard (ARNG) and the United States Army Reserve (USAR). These two components are collectively referred to as Reserve Components (RC).

RESERVE FUNDS

Contingency funds set-aside at different levels of fund distribution.

RESERVE PERSONNEL ARMY (RPA)

Annual appropriation used for the pay of Army Reserve personnel.

RESOURCE MANAGEMENT

The direction, guidance, and control of financial and other resources. It involves the application of programming, budgeting, accounting, reporting, analysis, and evaluation.

RESOURCE MANAGEMENT UPDATE (RMU)

In odd years installation and MACOMs submit refine budget estimates of the second year of a CBE. Example A CBE that covers FY 1994 and 1995 in FY 1993 installations and MACOMs submit a RMU for FY 1995.

REVOLVING FUNDS

A working capital fund used to finance operations from the time that specific work is begun to the time that payment is received from the customer.

REVIEW AND ANALYSIS (R&A)

A critical examination of the facts concerning what has been accomplished in relation to what was planned, what corrective action, if any, was taken, and what should be scheduled in the next period.

RISK ASSESSMENT

A review of the susceptibility of a subtask to waste, loss, unauthorized use, or misappropriation. The assessments are conducted by DA functional proponents. The results of the risk assessment provide a basis for scheduling a review of internal controls by assessable unit manager.

SCHEDULE X (DA Form 140-4)

The document DA Form 140-4 used in the manpower survey program to record workload and associated manpower expenditures of a Table of Distribution and Allowances (TDA) activity. It is used by the survey team to determine minimum requirements needed to ensure a fair share of requirements are validated.

SECRETARY OF THE ARMY (SA)

Is responsible for and has the authority to conduct all affairs of the Department of the Army.

SECRETARY OF DEFENSE (SECDEF)

Is responsible for and has the authority to conduct all affairs of the Department of Defense.

SELECT COMMITTEE (SELCOM)

The Select Committee (SELCOM) is the Army's senior committee. It reviews, coordinates, and integrates the Planning, Programming, Budgeting, and Execution System (PPBES) actions. The SELCOM considers and interprets guidance from the Secretary of Defense (SECDEF) and Secretary of the Army (SA) and reviews overall Army policy, programs, and budgets.

SENATE APPROPRIATION COMMITTEE (SAC)

See House Appropriation Committee (HAC). This committee performs the same work for the Senate.

SENATE ARMED SERVICES COMMITTEE (SASC)

See House Armed Services Committee (HASC). This committee performs the same work for the Senate.

SERVICE PROGRAM OBJECTIVE MEMORANDUM (POM)

POM submitted by Army, Navy, and Air Force to DOD.

SPECIAL OPERATING AGENCY (SOA)

A headquarters receiving allocations from the Comptroller of the Army (COA) that is empowered with limited authority to suballocate funds to designated general operating agencies (GOAs) under its command jurisdiction.

SPECIFIC ALLOWANCE

An allowance issued to a specified installation or major activity that designates a specific fund or other accounting classification, and limits the amount that may be obligated. Operating agencies (OAs) use this allowance to fund activities.

STAFFING GUIDES

Published as DA Pamphlets in the 570-500 series, they serve as points of departure for determining requirements in Table of Distribution and Allowances (TDA) units under normal operating conditions. They neither prescribe nor authorize manpower spaces or positions.

STANDARD ARMY CIVILIAN PAYROLL SYSTEM (STARCIIPS)

System designed to provide pay services to civilian employees of the Army.

STANDARD ARMY FINANCIAL INVENTORY ACCOUNTING AND REPORTING SYSTEM (STARFIARS)

Accounting system which provides retail stock fund financial accounting, control, and management support to all U.S. Army activities.

SYSTEM (STARFIARS)

Accounting system which provides retell stock fund financial accounting, control, and management support to all U.S. Army activities.

STANDARD ARMY INTERMEDIATE LEVEL SUPPLY SYSTEM (SAILS)

A computerized base level supply and financial related system with a high degree of flexibility to permit commanders and item managers to react readily to changing conditions.

STANDARD FINANCE SYSTEM (STANFINS)

A fully automated, Army-wide standard accounting system designed to provide sophisticated and comprehensive accounting support at the installation level. It is primarily used for the annual and research, development, test, and evaluation (RDTE) appropriations.

STANDARD INSTALLATION ORGANIZATION (SIO)

Army program designed to standardize installation organization to facilitate the incorporation of the Table of Distribution and Allowances (TDA) mission requirement into the Management Decision Package (MDEP) and the Planning, Programming, Budgeting, and Execution System (PPBES) process. The standard way of organizing an installation is in accordance with AR 5-3.

STATISTICAL PRESENTATION

Techniques to display data/statistics/information to the decisionmaker in the form of texts, tables, and charts.

STOVEPIPES

Functional and technical staff channels of communications between organizational levels, which through tradition have supplemented formal command and staff relationships. Stovepipes provide a direct and highly responsive staffing path to transmit guidance and tasks and to effect coordination.

STRATEGY AND PLANNING COMMITTEE (SPC)

A subcommittee of Select Committee (SELCOM). The Strategy and Planning Committee (SPC) considers guidance and analysis related to strategy and planning matters and makes recommendations to the SELCOM.

THE STRUCTURE AND COMPOSITION SYSTEM (SACS)

A network of computer programs, not a data base, that combines FAS and TAADS input and factors out the differences. Output is given in two parts:

- a. PERSACS—Personnel output of SACS. It is prepared semiannually.
- b. LOGSACS—Logistical output used for material acquisition purposes.

STUB ENTRY

An entry that provides resource information, which is keyed to the Program Budget Guidance (PBG).

SUBALLOTMENT

A further distribution of an allotment received by a station to another station or activity.

SUBJECT MATTER EXPERT (SME)

Individual as being thoroughly knowledgeable on all aspects of a particular subject(s).

SUBPROGRAM

First subdivision within the program account, expressed in terms of the second position of the AMSCO (e.g., in the PE 810000, the 81 is the subprogram indicating Army training).

SUPPLEMENTAL APPROPRIATION

Legislation appropriating funds after the regular annual appropriations bill for a federal agency has been enacted. A supplemental appropriation provides additional budget authority beyond original estimates for programs or activities, including new programs authorized after the enactment of the regular appropriations act.

SUPPORT INSTALLATIONS (SI)

Installations that have the responsibility for providing off-post intraservice base operations support to USAR units. It will consider all alternatives in selecting the most effective and least costly support.

TABLE OF DISTRIBUTION AND ALLOWANCES (TDA)

Lists the required and authorized personnel and equipment for units with fixed type support missions. Table of Distribution and Allowances (TDAs) are currently tailored to fit each unit's/organization's needs and missions. A TDA is usually developed to depict an installation and all its support elements.

TABLE OF ORGANIZATION AND EQUIPMENT (TOE)

Documents that reflect the personnel and equipment requirements for combat, combat support and combat service support units. The TOE serves as a basis or "blueprint" for the authorization document (MTOE). TOE documents provide a standard method for documenting the organizational structure of the Army.

TABLE OF ORGANIZATION AND EQUIPMENT (TOE) FILE

A blueprint that prescribes doctrinal requirements to field a selected force. It contains a built in force containing minimum standards for force modernization. This is not a manned organization.

TACTICAL UNIT FINANCIAL MANAGEMENT INFORMATION SYSTEM (TUFMIS)

An automated system designed to provide division/non-divisional commanders with information concerning the utilization of supply resources, the availability of funds with which to procure additional supply resources from a higher source and the status of Operation and Maintenance, Army (OMA) owned stocks.

TARGET

An administrative limitation imposed on fund utilization establishing a spending goal.

TEMPORARY/PART-TIME (TPT)

A category of civilian employment without benefits to the employee.

TENANT

A unit or activity of one government agency, military department, or command that occupies facilities on an installation of another military department or command and receives supplies or other support services from that installation.

THE ARMY AUTHORIZATION DOCUMENT SYSTEM (TAADS)

The automated system for developing and documenting organizational structures, requirements, and authorizations of personnel and equipment necessary to support the assigned missions of army units. It is maintained at HQDA in the ODCSOPS. At the MACOM level, it is called the Vertical Army Authorization Document system (VTAADs). At the installation level, it is called the Installation Army Authorized Document System (ITAADS).

THE ARMY PLAN (TAP)

A document that provides planning, policy, and resource prioritization guidance which provides the Army's blueprint for the future. This document assigns specific guidance to be used by Army Staff and Major Army Commands (MACOMs) for the Program Objective Memorandum (POM) development.

TOTAL ARMY ANALYSIS (TAA)

Using computer-assisted techniques used by the HQDA Staff to define a specific force structure (the Program Force). The technique determines the mix of forces needed to meet an anticipated threat within programming and budgeting guidance and parameters that are established by Defense Guidance (DG) and the Army Select Committee (SELCOM). The DCSOPS has primary responsibility. TAA utilizes the Force Development Management information system (FDMIS).

TOTAL LOGISTICS READINESS/SUSTAINABILITY ANALYSIS (TLR/S)

Designed to assess the capability of the Army to deploy logistically ready forces and to sustain them in combat. It compliments both Operational Readiness Analysis (OMNIBUS) and the Total Army Analysis (TAA). It provides for both program outyear and current year evaluations.

TOTAL OBLIGATION AUTHORITY (TOA)

See Obligation Authority

TOTAL QUALITY MANAGEMENT (TQM)

A strategy for continuously improving performance at every organizational level by employing a rigorous, structured methodology to achieve the goal of continuous improvement by changing from defect correction to defect prevention.

TRAINING MANAGEMENT CONTROL SYSTEM (TMACS)

A minicomputer system used by division/brigade training managers to develop training plans that can be conducted within available resources.

TRAINING RESOURCE MODEL (TRM)

A system designed to quantify the cost of training and the cost to targeted unit status levels. Battalion Level Training Model (BLTM) is a subset of the Training Resource Model (TRM).

TRANSACTIONS BY OTHERS (TBO)

Term used by an installation describing disbursements or collections processed by another installation. The fiscal station number (FSN) of the funded installation is cited.

TRANSACTIONS FOR OTHERS (TFO)

Term used by an installation indicating collections or disbursements of funds processed for another installation. The specific allotment accounting classification of the funded installation is cited.

UNDELIVERED ORDERS

The amount of orders (obligations) for goods or services that have not yet been received.

UNEXPIRED APPROPRIATION

An appropriation account that is available for obligation during the fiscal year(s) designated.

UNFILLED ORDERS

In reimbursement accounting, the amount of a reimbursable order that has not been filled. The value of unfilled orders is computed by subtracting earned reimbursements from orders received.

UNFINANCED REQUIREMENT (UFR)

Items or activities (requirements) considered necessary by the organization but which go unfunded and therefore in the eyes of the organization remain as “unfinanced requirements.”

UNRESOURCED REQUIREMENT (URR)

Another term for UFR.

UNFUNDED COSTS—The value of goods or services received without charge to the obligation authority identified with the group of accounts to which resources were applied as costs.

UNIFIED COMMAND

A command established by the President and assigned under the authority of the SECDEF that has a broad continuing mission, a single commander, is composed of two or more military services.

UNITED STATES ARMY COST AND ECONOMIC ANALYSIS CENTER (USACEAC)

A field operating agency of the ASA (FM) responsible for providing cost and analysis support for the Army.

UNITED STATES CODE (USC)

Laws issued by the Congress that establishes the basis for regulatory guidance utilized in resource management.

UNLIQUIDATED OBLIGATION

Unpaid bills for which the government has recognized and recorded an eventual liability. An obligation incurred for which disbursement has not been made.

VALUE ENGINEERING (VE)

A sequential process for systematically analyzing the high cost areas of functional requirements of the Department of Defense (DOD) systems, equipment, facilities, procedures, operations, maintenance, and materiel to achieve the essential functions at the lowest cost of effective ownership consistent with requirements for performance, i.e., liability, quality, maintainability, and safety.

VOLUNTARY SERVICE

Performance of work or other personal services without compensation that is not covered by a written binding agreement setting forth the terms of the work or service or is not within the provisions of specific laws and exemptions.

WAGE GRADE (WG) EMPLOYEE

A blue-collar worker receiving an hourly rate of pay which is determined by a periodic survey of the prevailing wages in the geographical area of employment.

WAR RESERVE STOCK (WRS)

Materiel stocks of items of high combat consumption. Items such as ammunition, petroleum, oils, and lubricants (POL), and medical supplies as well as such major end items such as tanks and artillery that are intended to sustain combat operations until resupply can be established and the production base in Continental United States (CONUS) mobilized.

WARRANTS

Official documents are issued pursuant to monies to be withdrawn from the Treasury. Warrants are issued by the Secretary of Treasury pursuant to congressional enactment of legislation (Appropriation Act) providing budget authority for authorized programs or purposes.

WASTE

To consume, spend, or employ without adequate return.

WITHHOLDS

See Fund Reservation.

WORKLOAD

The amount of work in terms of predetermined work units which organizations or individuals perform or are responsible for performing.

WORKLOAD GUIDANCE

This guidance provides an estimate of the amount of work performance required of an installation for the budget year to accomplish its mission.

WORKYEAR (WY)

The basis for the funding of the labor of one person to work on a full time basis for a year, or the equivalent. A workyear is considered to be 2,087 hours.

WORKING CAPITAL FUND

A fund established to finance and hold inventory or operate industrial type facilities. Inventory or services are sold to customers with proceeds deposited back into the fund becoming available to finance more inventory or services. Working capital funds are a "no year" appropriation. Also known as revolving funds.

WORKING PBAC (WPBAC)

A committee within an organization normally composed of the major activity budget analysts, and chaired by the organization's budget officer or resource manager. It meets to review and resolve minor resource allocation matters, and to make recommendations on major financial and resource allocation problems for consideration by the regular Program Budget Advisory Committee (PBAC).

WORK MEASUREMENT

The relationship of productive man-hours expended to work units produced and techniques expressing such relationships.

Section III**Special Abbreviations and Terms****CARSS**

Chaplain Automated Religious Support System

CCH

Chief of Chaplains

CFLC
Chaplain Family Life Centers

CMRP
Command Master Religious Plan

COA
Chart of Account

CPE
Clinical Pastoral Education

CPBAC
Chaplaincy Program Budget Advisory Committee

CRM
Chaplaincy Resources Manager

CSA
Chaplaincy Support Activity

DFG
Distinctive Faith Group

DRE
Director Religious Education

DFGL
Distinctive Faith Group Leader

EERS
Essential Elements of Religious Service

GPC
Government Purchase Card

METL
Mission Essential Task List

MT
Ministry Team

MWR
Morale, Welfare and Recreation

NAF
Nonappropriated Funds

NAFI
Nonappropriated Fund Instrumentality

NMS
Nonappropriated Fund Management System

NPS
Nonpersonal Services

NSN
National Stock Number

OCCH

Office of the Chief of Chaplains

PBO

Property Book Officer

PE

Program Element

PMAD

Personnel Management Authorization Document

POC

Point of Contact

RIMP

Risk Management Program

RSA

Religious Support Area

SOP

Standing Operating Procedures

UMT

Unit Ministry Team

USACHCS

U.S. Army Chaplain Center and School

USC

United States Code

CHAPLAIN AUTOMATED RELIGIOUS SUPPORT SYSTEM (CARSS)

Serves as the Standard Army Multi-Command Management Information System (STAMMIS) for the Chaplaincy. It is user-oriented, multifunctional and fully integrated processing system, which integrates the Information Mission Area Subdisciplines into a comprehensive system providing office information and decision support functions. CARSS conforms to the Army's Tier III (End User) Architectural Standard.

COMMAND MASTER RELIGIOUS PLAN (CMRP)

A comprehensive religious program designed to meet the religious needs of an installation for a fiscal year. The Command Master Religious Plan supports Army goals, Total Chaplaincy goals, and local command goals to meet the religious needs of all personnel of the installation.

CHART OF ACCOUNT (COA)

Is a three digit numeric code of the Chaplains' Fund accounting system, established at OCCH, that shows the general ledger account for income, expenses, and internal transfers; standardizes the accounting procedures; and acts as a General Ledger Account Code (GLAC). The 100 series codes record income transactions. The 200 series codes record expense transactions. The 300 series codes record internal transfers and other actions.

CHAPLAINCY PROGRAM BUDGET ADVISORY COMMITTEE (CPBAC)

Is the centralized management body which oversees the decentralized execution of the religious support program in the community by Program Elements (PE). The CPBAC parallels the installation PBAC in concept and function. The CPBAC monitors the execution of all religious support programs, shifting APF where and when necessary and balancing NAF spending against actual income.

CHAPLAINCY RESOURCES MANAGER (CRM)

Is responsible for the routine staff administrative procedures for Apes related to contracting, procurement, management controls, manpower and force development, property management, information management, military construction, logistics, budgeting and programming, and financial accountability for religious support activities.

CHAPLAINCY SUPPORT ACTIVITY (CSA)

Standard program activities for the Chaplaincy incorporated into the CMRP system to capture the activity costs of the religious support programs. Each CSA has a budget and cost matrix that will detail the costs necessary to implement the specific activity or program being categorized under the standard CSA.

ESSENTIAL ELEMENTS OF RELIGIOUS SERVICE (EERS)

The concepts, functions, practices, and objects that are held or used by distinctive faiths for worship, religious education, and pastoral care.

NONAPPROPRIATED FUND MANAGEMENT SYSTEM (NMS)

A single-entry, cash accounting system to record receipts and disbursements and render periodic statements of operation and net worth of all U.S. Army Chaplains' Funds.

PROGRAM ELEMENTS (PE)

The congregations, women's or men's auxiliaries, youth groups, assigned units (Division Chaplain), or specific program managers such as Helping Hand funds that budget for their programs during the annual CMRP budget cycle and execute their programs within the constraints of appropriated funds (APF) and nonappropriated Chaplains' funds (NAF) availability.

RELIGIOUS SUPPORT AREA (RSA)

The cost and business areas, functional areas, and program or activity areas for the Chaplaincy. Individual Chaplaincy Support Activities (CSA) that represent chaplaincy religious support programs and activities in the CMRP are categorized into major RSAs.

UNIT MINISTRY TEAM (UMT)

A task-organized, mission-based team, normally consisting of one chaplain and one chaplain assistant, designed to provide for and enhance the specified religious, spiritual, and ethical needs of soldiers in accordance with command responsibilities.